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CANADIAN ASSOCIATION OF UNIVERSITY TEACHERS  
ASSOCIATION CANADIENNE DES PROFESSEURS D'UNIVERSITE

# bulletin

## International meeting in Ottawa

In mid-January, CAUT hosted an international conference of national faculty association organizations from Australia, New Zealand, the United States, Ireland, the United Kingdom, France and Germany. This is a consortium which CAUT helped form in 1982 which serves as a forum for the exchange of information and discussion of experiences and policy development with reference to post-secondary education in the different countries.

U.S. participants noted that what was being introduced was essentially a policy to privatize tertiary education. The export of U.S. effects could also be seen in the economic applicability of research and the appearance of financial exigency clauses, which come from U.S. tenure provisions.

In a later report, Bob Crozier from AUTNZ, the New Zealand union, reflected on their particular visitation of these types of

worked with their administrators to fight post-tenure review and with the alumni on other matters. Perry Robinson from the American Federation of Teachers noted that there lobbying activities included staff being out four or five nights a week on a regular basis.

Participants inevitably made comparisons between their countries and looked for the transmission of policies from one place to another. Clearly, the British disease has spread to the Antipodes but it has not crossed the channel to Europe nor it seems the Irish sea. Gerd Köhler and Olivier Gebuhrer both reported relatively optimistic scenes, albeit with pressures at various points to introduce some demands on the universities which had not been there. In Ireland there had not been the ideological infection from the U.K., nevertheless, there were international effects. For example, U.K. universities were recruiting students from Ireland in order to maintain enrollment at a higher level and thus maintain their funding. Since Ireland is, in terms of age distribution, a very young country it was viewed as a fruitful arena for such activity.

Age emerged as a factor in other international comparisons. Ernst Benjamin from AAUP reported that they are facing an "age cliff" in the profession. Very shortly a large number of professors will be retiring from U.S. universities, far beyond the capacity of the system to replace them. In his view this will mean a brain drain to the U.S., especially from English speaking countries, as the universities offer higher salaries in the competition to attract faculty.

The consortium also discussed the issues of part-time and sessional appointments to the universities. Canada's experience in this was reflected in many other countries. There is clearly a separation into a two-tier system where full-time academics receive one level of pay and support while non full-time ac-

was no clear conclusion on that topic but the necessity to protect academics in such appointments was agreed. Their prevalence in some countries - Germany has two-thirds on non-permanent contracts - and their increase in others make them an important category of academics.

There was a report from a guest speaker, Ms. M. Singh, President of the Union of Democratic Staff Associations in South Africa, on the founding of that organization and the necessity for some form of contact between the liberal academics in South Africa and the outside world. She reported that there was a shift in the approach to the outside world from requesting complete boycott to opening contacts in a careful way so that the liberal forces were strengthened. There was a considerable sympathy for the situation of academics in South Africa around the table and, not surprisingly, all the organizations reported their policies with regard to opposing apartheid. These range from a complete boycott, such as AUT and FAUSA, to a policy of careful contact, such as that of CAUT.

Among the other sessions of this meeting was one on status of women issues which is reported on by Jane Gordon elsewhere in this issue.

Apart from the participation of CAUT, the Canadian presence was also felt in the person of the Hon. Lyn McLeod, the Ontario minister who is also the current chair of the Council of Ministers of Education. Also in the person of Jean Fournier, the Under Secretary of State of Canada. Both gave speeches on the Canadian system and the part played by the provincial and federal governments in that system.

This was an important meeting. The participants, through their many contributions made us all aware that policy changes are not curtailed by national boundaries or distance. That what takes place in one place could well affect us all.



(l to r) M. Campbell, L. Watts (FAUSA), O. Gebuhrer (SNESup), J. Gordon, A. McNernan (AUT), L. McLeod, P. King, J. Starkey, C. Simpson Stern

For three days the participants discussed the effects of government policy on post-secondary education, status of women issues, part-time and sessional appointments, UNESCO policy on post-secondary education, South African universities, government policies on research and OECD policies on productivity in the universities. Members will recognize that many of these matters are active interests within the CAUT. As those who took part found out, they are also of concern and interest to our sister organizations across the world.

Allen McNernan, President of AUT, the British union of university teachers, reported on some of the changes that are taking place there as a result of government policy. Among the most significant for academics are: not to offer tenure to incoming appointees, the replacement of the University Grants Committee by a funding council - note the difference between the provision of grants and the obtaining of funds - and the efforts to take out any provision for research from base funding. Along with these changes has come a drive for more commercial management of the universities. This has been integrated with the view that bigger is better. Allen noted that there has not been any increase in managerial skills to match the claim to greater managerial control. Among the more extreme of the possibilities is that contracts will be established for the provision of a set number of students at a certain price, the market place in higher education, plain and simple. Since the basic goal is the provision of higher education at less cost, the distinction between universities and polytechnics, which can also grant degrees, is being blurred and there is pressure to make research more applicable and exploitable.

Other countries reported the spread of this market philosophy and the negative effects it has on education and research. One of the

changes. The universities are living through a period of great social and political change. A Labour government has essentially reversed its policies and imposed a tough monetarism on the country and applied it especially to education. The changes envisioned will include the imposition of a voucher system for students, the withdrawal of one-third of funding which will then be available on a competitive basis to private institutions and polytechnics as well as universities and the provision of student loans instead of maintenance grants. Within this programme as well the distinction between universities and other forms of post-secondary education is being blurred.

Lee Watts from Australia detailed some of the same attitudes and effects in her country. Of particular note is the imposition of a national system in which institutions of fewer than 2000 will not be funded and those with more than 8000 will be favoured. Essentially, she reported that the distinction between Colleges of Advanced Education and universities is dead. The colleges have demanded access to research funding and this reflects their recruitment of bright young academics who could not obtain positions in universities. Among the effects of the abolition of the binary distinction in Australia will be the merging of the unions which represent the faculty in the two sectors.

In the discussion of these events there emerged a consensus on the importance of effective lobbying before policies were enacted. In the lobbying endeavour the U.S. associations are clearly in the big leagues. In part that is because of their size - the National Education Association has 1.9 million members - and in part because they have recognized for a long time the importance of this activity and pursued it in a determined way. It was interesting to note that the AAUP had



(l to r) O. Gebuhrer (SNESup), P. Robinson (AFT), P. King, C. Maitland (NEA), J. Fournier, M. Singh (UDSA), E. Benjamin (AAUP), B. Crozier (AUTNZ)

demies have clearly inferior terms of employment. There was some discussion of the question of whether such categories of academics were in fact a buffer for the full-time academics in protecting them from the first effects of restraint. Or, on the other hand were they, from the point of view of protecting the rights and conditions of employment of all, the "soft-underbelly" whose relative lack of strength in the employment situation would eventually affect the general situation. There

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## CAUT Comments / Commentaires de l'ACPU

## Generations and Accounts

by John Evans

Simon Blackburn, an Oxford philosopher, and Robert Jackson, the Minister responsible for Higher Education in the U.K., recently debated the relation of governments and universities. Blackburn maintained that the U.K. universities are being degraded, and concluded "... and if that means failing to invest in education, or in other words, in the lives and futures of our children, they are just necessary casualties. If this is thought to be so, we must stand by our guns, even when they are trained on our own children. We need to tell them outright, that where we were intellectually rich they will be poor, where our parents' society paid for us, we will not pay for them, where we had tutorials they will have lectures, where we inherited a great, intense tradition of humane education in the best universities in the world, they will get nothing of the sort. And we need to tell them that this was not because we could not afford it, for we were richer than ever before. We need to tell them we denied it to them because we lost the will for it; we decided that even if it mattered to them, it didn't matter to us, and we spent the money on other things."

Canadian universities have not suffered as greatly as those in the U.K. The governments in Canada have not made fundamental changes in the fabric of the university system a major policy issue. However, Canadian universities have been gravely tried by the years

of underfunding. Furthermore, policy makers maintain constant pressure to limit the availability of high quality university education.

There have been some notable examples of this pressure. At the National Forum the artificial dilemma of a choice between access and quality was posed; last year, just as native Canadians increased their use of government support to gain access to post-secondary education, the government of Canada put a cap on the level of funding to help native students.

Governments, administrations, academics and students should ponder the implications of Blackburn's inter-generational accounting. The generation which currently holds power in this country benefited greatly from society's commitment to education in the fifties and sixties. The public purse paid for that generation's future.

It would be a self-serving betrayal of trust if those who now control the wealth of Canada should refuse to fund good quality education for the young. The underfunding of the eighties indicates that the generation in power is indeed a generation that knows how to take but not to give.

Governments insist that current deficits must be cut in order to minimize the burden on future generations. Doing so by limiting postsecondary education will deny future generations the knowledge, skills and hope that are necessary to survive in the competitive future.

## Génération et justifications

par John Evans

Monsieur Simon Blackburn, philosophe d'Oxford, ainsi que Monsieur Robert Jackson, Ministre britannique de l'enseignement supérieur, ont récemment participé à un débat au sujet des relations entre le gouvernement et les universités. Monsieur Blackburn a soutenu que la qualité des universités britanniques se détériore et a conclu "... et si cela signifie ne pas investir dans l'enseignement ou, autrement dit, dans les vies et l'avenir de nos enfants, ce ne sont que des victimes nécessaires. Si nous estimons que c'est le cas, nous devons nous tenir près de nos fusils même s'ils sont pointés en direction de nos enfants. Il nous faudra leur dire carrément que, tandis que nous étions intellectuellement riches, ils seront pauvres, que, tandis que la génération de nos parents a payé pour nous, nous ne paierons pas pour eux, que, tandis que nous avons eu des travaux pratiques, ils auront des cours, que, tandis que nous avons hérité d'une formidable et longue tradition d'humanités, ils n'auront rien de ce genre. Nous aurons également à leur dire que ce n'était pas parce que nous n'en avions pas les moyens, puisque nous étions plus riches que jamais auparavant. Nous devons leur dire que nous le leur avons refusé parce que nous avions perdu la volonté de le faire; nous avons décidé que, même si ça leur tenait à coeur, cela nous laissait indifférents et que nous avons dépensé l'argent à autre chose.

Les universités canadiennes n'ont pas souffert autant que celles d'Angleterre. Les gouvernements au Canada n'ont pas eu comme priorité politique d'effectuer des réformes en profondeur dans le tissu du réseau des universités. Cependant, les années de sous-financement ont grandement éprouvé les universités canadiennes. En outre, les politiciens exercent des pressions constantes afin de limiter l'accessibilité à l'enseignement universitaire de qualité.

Il y a eu des exemples remarquables de ces pressions. Lors du Forum national, le dilemme artificiel du choix entre l'accès et la qualité était posé; l'année dernière, juste au moment où les autochtones ont augmenté leur recours au soutien du gouvernement dans le but d'avoir accès à l'éducation postsecondaire, le gouvernement a créé un plafond au niveau du financement d'aide aux étudiants autochtones.

Les gouvernements, les administrations, les professeurs et les étudiants devraient évaluer les implications des justifications entre les générations de M. Blackburn. La génération qui est actuellement au pouvoir dans ce pays a largement profité de l'engagement de la société envers l'éducation au cours des années cinquante et soixante. Les deniers publics ont payé l'avenir de cette génération.

Ce serait trahir sa confiance si ceux qui contrôlent maintenant la richesse du Canada refusaient de financer l'éducation de qualité pour les jeunes. Le sous-financement des années quatre-vingt indique que la génération au pouvoir est une génération qui sait comment prendre mais pas comment donner.

Les gouvernements insistent sur le fait que les déficits actuels doivent être réduits afin de minimiser le fardeau des générations à venir. Le faire en limitant le financement aux fins de l'éducation postsecondaire privera les générations à venir de connaissances, d'aptitudes et d'espoirs nécessaires à survivre dans le monde concurrentiel de l'avenir.



## CENSURED ADMINISTRATION

Censure means that CAUT has concluded that a university administration has breached one or several of the fundamental principles of academic freedom and governance which CAUT believes to be indispensable to the proper functioning of a university. It also means that the university administration has resisted all reasonable suggestions from CAUT for a resolution of the dispute. Censure is a notice to all members of CAUT that they should inform themselves, in their dealings with a censored administration, of the issues involved in the censure. In particular, CAUT members are asked not to accept appointments at a censored university; not to accept invitations to speak or attend academic conferences at a censored university; and not to accept any distinction or honour that might be offered by a censored administration. Faculty members employed at a university whose administration is under censure are asked to support and assist efforts to convince the administration of the necessity for a settlement of the dispute. Advertisements for positions vacant in universities under censure are not carried in the CAUT Bulletin.

CAUT recognizes, of course, that censure imposes a burden on members of the academic staff and students at censored universities. It is the view of the association, however, that censure, and the sanctions associated with it, is necessary both to publicize the unsatisfactory conditions which exist in the censored university and to persuade the censored administration that it should adhere to standards now widely accepted in the Canadian academic community.

The following administration is under CAUT censure: President and Board of Regents, Memorial University of Newfoundland (1979)

Censure was imposed when the appointment of a member of the School of Social Work was not renewed under circumstances which suggest that her political views were unacceptable to the University administration and when the administration and Board of Regents were unwilling to agree to a fair procedure to determine whether the faculty member had been fairly treated.

Full information on the above censure is available on request.



# President's message/Le mot du président

Last month CAUT hosted a meeting of the International Consortium of National Faculty Associations—a group which CAUT was largely instrumental in founding in 1982. The meetings provided a fascinating opportunity to hear directly what is happening to post-secondary education—and the universities in particular—in several European, North American and Australasian countries.

One particularly striking contrast emerged. The difference between the treatment of universities by the Thatcher government in Britain, and the way in which the current French administration regards, and funds, universities and research in that country was, for me one of the most significant items to emerge from the meeting, and I think that this stark difference has important implications in the Canadian context.

We have all read of the problems facing British universities. According to AUT president Allen McTernan, 'horror story' is not too strong a term. Let me consider some specific instances of what is happening. Establishment of the 'three tier' system, far from promoting excellence in the top tier, is simply proving to be a not too subtle way of reducing accessibility and lowering research support generally—a stark example of the disastrous consequences if 'generals of erudition' are permitted to impose their view of the university from without. The

abolition of tenure, especially for those entering the profession and, quite bizarrely it would appear, for those who gain promotion (yes, in the UK getting promotion will mean that you lose tenure) will almost certainly have the effect of promoting a brain drain of at least equal size to that of the sixties. And the application of monetarist philosophy to universities is making life difficult for the teacher, the researcher, and of course the student. These are only instances of how the low regard in which universities are held in the UK has manifested itself—the Thatcher government appears to be intent on presiding over the destruction of one of the finest university systems in the world.

What a difference the 20 miles of the English Channel make. In France the mood is buoyant and optimistic—the catchword is 'modernisation', in an encouragingly broad sense. Certainly it means that science and technology are being very well funded. As a computer scientist I can attest at first hand to the investment which universities are now able to make in up-to-date computer equipment and in support personnel. Frankly, many French research labs in my area put most Canadian departments to shame nowadays! But modernisation does not stop with high tech—the French are not funding such areas at the expense of the social sciences and humanities.

Quite the reverse. They realise that if France is to be successful in international competition, areas such as economics, political science, geography, languages must also be well supported, both in terms of teaching and of research. Perhaps the fine arts are suffering relatively speaking, but one imagines that the cultural tradition in France will be sufficiently strong to protect these areas too. Nor have the French forgotten their mission to educate students. The current government is proceeding with plans decided earlier this decade to double the number of students at French universities by the year 2000.

The mood in French universities appears to be one of optimism, and, as a direct result, of innovation and industry.

One can be both heartened and disheartened by this tale of two countries. Disheartened, alas, by the fact that more governments appear to be following the Thatcher model than the French one. Australia and New Zealand, for instance, had their tales of horror to relate. However, the events in France and the U.K. show that the arguments that CAUT has been consistently putting forward about the dangers of underfunding, of cutting back the humanities and social sciences in order to transfer those funds to areas which appear to some politicians to be more deserving of support, and of reducing or seriously impairing universi-

ty autonomy, are correct.

And where does Canada stand? On which side of the Channel are we? Perhaps in the middle, which indeed means we can sink or swim. While we may look with great envy at the prevailing attitudes in France, it is nonetheless true that we have thus far been largely spared the worst of the British scenario. I am convinced that this is so in very large measure because of the consistent way CAUT and others have repeatedly made the arguments both publicly and privately. We have been listened to, and things would be far worse if we had not. We now have a new government and it is even more essential that we make our arguments once again, with eloquence but with firmness. And we can point to the success of current French policies as a role model for this country to follow.



by/par Peter King

Le mois dernier, l'ACPU était l'hôte du Consortium international des associations nationales de professeurs, organisme que l'ACPU a grandement contribué à fonder en 1982. Ces rencontres fournissent une excellente occasion d'entendre ce qui se passe relativement à l'éducation postsecondaire, particulièrement dans les universités, dans plusieurs pays européens, nord-américains ainsi qu'en Australie.

Un contraste particulièrement frappant est ressorti. En effet, la différence entre la manière dont les universités sont traitées par le gouvernement Thatcher en Angleterre et celle l'administration française actuelle traite et finance les universités ainsi que la recherche était, à mon avis, l'un des points les plus importants à ressortir de la rencontre. Je crois que cette grande différence a des implications importantes dans le contexte canadien.

Nous avons tous entendu parler des problèmes auxquels font face les universités britanniques. Selon le président de l'AUT, Monsieur Allen McTernan, le terme 'conte d'horreur' n'est pas trop fort. Laissez-moi vous donner des exemples de ce qui se passe. La mise sur pied du système 'trois paliers', loin de promouvoir l'excellence au niveau du palier du haut, se révèle tout bonnement être un moyen pas trop subtil de réduire l'accessibilité et de diminuer le soutien à la recherche. Un bon exemple de ceci est les conséquences désastreuses dans le cas où l'on accorde la permission aux 'généralistes de l'érudition' d'imposer leurs opinions de l'extérieur.

L'abolition de la permanence de l'emploi, surtout pour ceux qui débutent leur carrière de professeur et, aussi bizarre que cela puisse sembler, pour ceux qui obtiennent une promotion (oui, obtenir une promotion en Angleterre signifiera perdre la permanence de l'emploi), aura certainement l'effet de promouvoir un exode des cerveaux de taille aussi importante que celle des années soixante. En outre, l'application de la philosophie monétariste aux universités rend la vie difficile aux professeurs, aux chercheurs et, évidemment, aux étudiants. Il ne s'agit que d'exemples de la manière dont le peu de considération dans laquelle les universités britanniques sont maintenues s'est manifestée. Le gouvernement Thatcher semble vouloir présider à la destruction du meilleur réseau d'universités au monde.

Quelle différence les vingt milles de la Manche fait! En France, l'état d'esprit est élégant et optimiste; le mot d'ordre est 'modernisation', au sens large qui encourage. Cela signifie évidemment que la science et la technologie sont très bien financées. En tant qu'informaticien, je peux attester en toute connaissance de cause que l'investissement que les universités font dans l'achat d'équipement informatique à la fine pointe et le personnel de soutien. Franchement, plusieurs laboratoires de recherche français dans mon domaine font honte à la plupart des départements d'informatique canadiens! Mais la modernisation ne s'arrête pas à la haute technologie: les Français ne financent pas ces domaines au détriment des sciences humaines, bien au con-

traire. Ils se rendent compte que, si la France doit être concurrentielle au niveau international, les domaines tels que l'économie, les sciences politiques, la géographie et les langues doivent également être soutenus, au niveau de l'enseignement aussi bien que de la recherche. Peut-être les beaux-arts souffrent-ils de façon relative, mais on

## L'application de la philosophie monétariste aux universités rend la vie difficile aux professeurs, aux chercheurs et, évidemment, aux étudiants.

s' imagine que la tradition culturelle française sera suffisamment forte pour protéger ce domaine. Les Français n'ont pas oublié leur mission de former les étudiants. Le gouvernement actuel met en oeuvre les projets qui avaient été décidés plus tôt au cours de la présente décennie visant à doubler le nombre d'étudiants dans les universités françaises avant l'an 2000.

L'état d'esprit, dans les universités françaises, semble être à l'optimisme et, par conséquent, à l'innovation et au travail.

On peut être encouragé ou découragé par ce récit venant des deux pays. Découragé, hélas, par le fait que plus de gouvernements semblent suivre l'exemple de Madame Thatcher que celui du gou-

vernement français. Par exemple, l'Australie et la Nouvelle-Zélande ont leur histoire d'horreur à raconter. Cependant, ce qui se passe en France et en Angleterre montre que les arguments que l'ACPU soutient quant à l'existence des dangers de sous-financer, de couper le financement des sciences humaines dans le but de transférer ces fonds aux domaines qui, de l'avis des politiciens, semblent mériter plus de soutien et de réduire ou de sérieusement diminuer l'autonomie de l'université, s'avèrent exacts.

Où le Canada se situe-t-il? De quelle côté de la Manche sommes-nous? Peut-être au milieu, ce qui veut, dans les faits, dire que nous pouvons nous noyer ou nager. Bien que nous puissions regarder avec beaucoup d'envie les attitudes en France, il est néanmoins vrai que le pire des scénarios britanniques nous a été épargné. Je suis convaincu ceci est dû en grande part à la manière constante dont l'ACPU, de même que d'autres, ont répété leurs arguments en public et en privé. On nous a écouté et les choses seraient bien pires si on ne l'avait pas fait. Nous avons un nouveau gouvernement et il est encore plus essentiel que nous fassions entendre nos arguments avec éloquence mais fermeté. Nous pouvons souligner que le succès actuel des politiques françaises peut servir de modèle que ce pays devrait suivre.



# Status of Women at the International Conference

by Jane Gordon

The International Conference (described in more detail elsewhere in this issue of the Bulletin) devoted one afternoon to a discussion of status of women issues. The material presented during this session and the informal discussion about these issues suggests that the picture of women in academic careers in the rest of the countries represented is not dramatically different than in Canada. While the structural arrangements for union representation varied, in general women are never a significant portion of those in academic positions and face problems in common.

I opened the session with a presentation of material from the Canadian delegation. I described the CAUT concerns about employment equity, pay equity, the SWC work on sexual harassment policy and other concerns. A delegation by delegation presentation followed. Recurring themes included the question of equity in hiring and representation among faculty, the issue of limited appointments - both part-time and contractually limited appointments - the distribution of women in the university ranking system, the impact of and policies around child bearing and family responsibilities, and sexual harassment.

Several of the delegations produced written material for distribution which is useful for reference. Let me just comment on the views and experience of recurring themes.

The limited appointment - part time or defined period - was a universal problem for delegations present. While the content varied (in the UK it is researchers as well as academics who are affected) all delegations agreed that women were disproportionately represented in those with non-continuing

appointments. No place has been effective at combating the phenomena but all agree it is devastating for universities themselves, students and full-time faculty.

Sexual harassment was discussed by the American and Canadian representations and barely touched on by the others. Whether this means it is not an issue or had not been named and identified as an issue elsewhere remains to be seen. One delegate, after the session, asked me to explain what I meant by the phrase. Both the delegations which spoke on it concurred that it was a problem of the atmosphere of the workplace and could be addressed by strong policies. It is interesting to note that in some American states all sexual activity between a faculty member and a student is seen as unprofessional conduct.

Virtually every delegation which spoke on the representation of women pointed out that women's participation rates as faculty members had grown slowly, if at all, over the last decade or so. In Ireland, for example, women had increased from 10.5% of academic staff in 1970 to 14.5% in 1985. This increase in numbers was not accompanied by any change in the percentage of women in the three senior ranks where women were 2% of professors, 5% of associate professors and 7% of senior lecturers. In New Zealand the national association has been encouraged in this regard by the guidelines on Equal Employment opportunities which have recently come into effect. The report of the Status of Women Committee of the American Association of University Teachers argues that "women have fared better in getting positions than in being compensated equitably." In the US, with its diversity

of institution, the number and percentage of women in faculty ranks varies considerably with the prestige of the institution.

The issue of remuneration was another important one discussed. In some countries (for example Australia and the Federal Republic of Germany) salaries are negotiated

often face in promotion. (Our Status of Women Committee intends to address the issue as its next workshop. In addition, the recent OCUFA workshop on compensation for female academics discussed a variety of strategies to address inequalities. More information is available from OCUFA, 27 Carlton Street, Toronto M5B 1L2.)

The relationship between family responsibility (including maternity leave) and women's careers was also discussed. It is a major issue in the US, where paid maternity leave is not legally required, and where there is a debate on the appropriateness of deferring tenure decisions for child bearing. In contrast, Germany and France have generous leave policies and accept the right to use it. Delegates applauded the news that Sweden had extended leave to 18 months at 90% of salary.

The impact of children on women's lives is felt before the period immediately surrounding birth. No national association had a satisfactory solution to handling this area. The assumption that men and women faculty members exist in the same reality does not stand up to examination.

Most of the women delegates had dinner together one evening. In the informal discussion all of us agreed a sense of isolation was a common experience and that networking was an important and valuable result of this meeting. We would like to see status of women concerns as a continuing topic at the international meetings and an opportunity for more in-depth discussion. The fact that so few women were in attendance is indicative of the problem.

**V**irtually every delegation which spoke on the representation of women pointed out that women's participation rates as faculty members had grown slowly, if at all...

nationally and the representatives of those associations suggested salary differences based on gender do not exist. In North America, pay equity is defined as a critical issue. Data presented by a representative of the US National Education Association pointed out the problems are not diminishing and there was recognition of the connection between salary and the discrimination women

## Statut de la femme au cours de la conférence internationale

par Jane Gordon

La Conférence internationale (dont un autre article du présent numéro du Bulletin traite plus en détails) a consacré un après-midi à discuter des problèmes touchant les femmes. Le matériel présenté au cours de cette session de même que les discussions informelles sur ce sujet suggèrent que la situation des femmes entreprenant une carrière universitaire des autres pays représentés n'est guère différente de celle au Canada. Bien que l'organisation de la structure syndicale varie, les femmes n'occupent généralement jamais une partie importante du corps professoral et font face à des problèmes communs.

J'ai débuté la session en présentant le matériel de la délégation canadienne. J'ai décrit les inquiétudes de l'ACPU quant à l'équité en matière d'emploi, l'égalité de paie, le travail du CSF sur le harcèlement sexuel ainsi que d'autres préoccupations. Une présentation de chaque délégation a suivi. Des thèmes qui revenaient étaient la question de l'équité au moment de l'embauche, la représentation au sein du corps professoral, le problème des nominations temporaires - nominations à temps partiel aussi bien qu'à contrat - la distribution des femmes à l'intérieur des rangs, l'impact de la maternité et des responsabilités familiales et des politiques s'y rattachant de même que le harcèlement sexuel.

Plusieurs délégations ont distribué des documents écrits faciles à s'y référer. Permettez-moi de commenter les opinions et expériences des thèmes qui revenaient.

La nomination temporaire - à temps partiel ou durant une période définie - était un problème commun à toutes les délégations présentes. Bien que le contexte variait (les chercheurs du Royaume-Uni sont aussi touchés que les professeurs), toutes les délégations ont convenu que la représentation des

femmes était disproportionnée au sein du nombre des postes non permanents. Aucun pays n'a réussi à combattre ce phénomène mais tous s'accordent à dire que son effet est dévastateur pour les universités, les étudiants et les professeurs à temps plein.

Les délégations américaines et canadiennes ont parlé de harcèlement sexuel, sujet que les autres représentants ont à peine abordé. Il reste à savoir si cela veut dire qu'il ne s'agit pas d'un problème ou si cela n'avait pas été mentionné ailleurs. Après la session, un délégué m'a demandé ce que je voulais dire par cette expression. Les deux délégations qui ont parlé de ce sujet se sont accordées pour dire qu'il s'agit d'un problème d'atmosphère de travail et qu'il pouvait se régler grâce à des politiques énergiques. Il est intéressant de remarquer que, dans certains états américains, toute activité sexuelle entre un professeur et un étudiant est jugée comportement non-professionnel.

Presque chaque délégation qui a parlé sur la représentation des femmes a fait remarquer que le taux de la participation féminine au corps professoral a augmenté lentement, s'il y a eu augmentation, au cours de la dernière décennie. Par exemple, le nombre des femmes du corps professoral irlandais est passé de 10,5% en 1970 à 14,5% en 1985. Cette augmentation du nombre n'était pas accompagnée d'un changement dans le pourcentage de femmes dans les trois postes les plus élevés où elles représentent 2% des professeurs, 5% des professeurs adjoints et 7% des chargés de cours.

Les lignes directrices sur l'égalité des chances d'embauche qui viennent d'entrer en vigueur ont inspiré l'association nationale de Nouvelle-Zélande. Le rapport du Comité du statut de la femme de l'American Association

of University Teachers avance que "les femmes ont beaucoup mieux réussi à obtenir des postes qu'à se faire rémunérer de manière équitable". Aux États-Unis, avec sa variété d'institutions, le nombre et le pourcentage de femmes dans le corps professoral varie considérablement selon le prestige de l'institution.

Le problème de la rémunération était un autre sujet important discuté. Dans certains pays (l'Australie et la République fédérale d'Allemagne, par exemple), les salaires sont négociés à l'échelle nationale et les représentants de ces associations ont suggéré que les différences salariales d'après le sexe n'existent pas. En Amérique du Nord, on considère que l'équité en matière de paie est un problème critique. Les renseignements qu'un représentant de la US National Education Association a présentés démontrent que les problèmes ne diminuent pas et qu'il y avait relation entre le salaire et la discrimination à laquelle les femmes ont souvent à faire face lors d'une promotion. (Notre Comité du statut de la femme a l'intention de s'attaquer à ce problème dans le cadre de son prochain atelier. En outre, le récent atelier de l'OCUFA sur la rémunération des femmes universitaires a discuté d'une gamme de stratégies pour s'attaquer aux injustices.)

De plus amples renseignements sont disponibles auprès de l'OCUFA, 27 rue Carlton, Toronto, Ontario, M5B 1L2.)

Le lien entre la responsabilité familiale (dont le congé de maternité) et les carrières des femmes a également été abordé. Il s'agit d'un problème important aux États-Unis où le congé de maternité payé n'est pas légalement exigible et où il y a un débat sur la pertinence de retarder les décisions concernant la permanence de l'emploi pour cause de maternité. L'Allemagne et la France se sont doté de poli-

tiques généreuses en matière de congés et acceptent le droit d'y recourir. Les délégués ont applaudi à la nouvelle que la Suède a porté la durée du congé de maternité à 18 mois avec

**Les délégués ont applaudi à la nouvelle que la Suède a porté la durée du congé de maternité à 18 mois avec 90% du salaire.**

90% du salaire.

L'impact des enfants sur la vie des femmes se fait sentir au-delà de la période qui suit immédiatement la naissance. Aucune association nationale n'avait de solution satisfaisante pour traiter de cette question. La prémisse que les professeurs et professeurs existant dans la même réalité ne résiste pas à l'examen.

Un soir, la plupart des déléguées ont soupé ensemble. Au cours d'une discussion informelle, nous avons toutes convenu que nous vivions un sentiment d'isolement, que communiquer avec d'autres femmes est important et qu'il s'agit d'un résultat précieux de cette rencontre. Nous désirons que les préoccupations concernant le statut de la femme fassent partie des sujets permanents lors de rencontres internationales et une occasion d'en discuter plus à fond. Le fait que si peu de femmes ont assisté à cette conférence est révélateur du problème.



# Multiple Regression Analysis and the Determination of Gender Discrimination in University Faculty Salaries

by William E. Schrank

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After years of being in the political shadow, the question of pay equity for men and women finally has assumed major importance in the 1980s. The passage of the Pay Equity Act in Ontario in 1987, for instance, recently started a flurry of activity in that province, not least among universities, to ensure that the letter, if not always the spirit, of the law is obeyed.

The CAUT, to its credit, has long advocated pay equity among university faculty. As early as June 1961 the CAUT Council voted to affirm the principle of equal pay for work of equal value. For more than a quarter of a century, the CAUT Bulletin has provided a forum for the discussion of problems of pay equity. The purpose of this article is to provide a brief overview of one technique for identifying and quantifying salary disparities, the technique of multiple regression analysis.

In what was probably the first published multiple regression analysis of faculty salaries, Professor G. Rosenbluth, then President of the CAUT and now recently retired from the University of British Columbia, concluded in the CAUT Bulletin of April 1967 that when all other factors were standardized, Canadian women academics, on the average, earned \$2,100 less than men (in early 1960s dollars). An example of literature concerned with the use of multiple regression in salary analysis has since developed in the economics and legal journals.

Alternative methods exist for evaluating the extent of gender discrimination in salaries. The CAUT, in fact, at various times has favored other methods of determining and evaluating salary discrimination. The Bulletin for October 1975 contained a long article in which CAUT officials were quoted as expressing a preference for "matched pair studies". In such a study, one attempts to locate male and female academics with nearly identical academic characteristics. Their salaries are then compared and adjustment is made to equate their salaries if, in fact, they were different (presumably with the woman's salary originally below that of the man). In the April and May 1986 issues of the Bulletin, Professors Jeremiah Allen and Seamus O'Shea reported on salary structures at the University of Lethbridge. These authors opposed matched pair analysis, arguing that group problems require group, not individual, remedies since "(t)he validity of statistical comparisons rests on the assumption that individual differences are averaged out over the group." They then explain their preference for a "career path" approach to salary structure and analysis.

A few months later, the September 1986 Bulletin carried a long report on the *Bazemore v. Friday* [106 S.Ct.3000(1986)] decision handed down by the United States Supreme Court in July of that year. As in Canada, discrimination cases are "civil" rather than "criminal" in the United States and the Supreme Court had previously ruled that in civil cases the criterion for determining guilt is the "preponderance of the evidence", rather than "evidence beyond a reasonable doubt" as in criminal cases. In *Bazemore v. Friday*, a case which concerned racial inequality, the Supreme Court held that, because of the preponderance of the evidence doctrine, a multiple regression analysis has evidentiary value that can only be countered by stronger evidence. With this decision, the old saw that "statistics cannot prove anything", while still true, is rendered immaterial. The multiple regression analysis can be used to present a case, and the quality of that case depends on the quality of the analysis. Detection of a minute flaw in the statistical analysis can no longer be used to reject the evidence of the statistical study. The result, of course, is that statistical studies in effect must be countered by other statistical studies and the decision in the case rests largely on the judge's evaluation of the quality of the alternatives presented. Although this procedure had been evolving before the *Bazemore v. Friday* decision, this was the first time that the Court had ruled that

multiple regression analysis must be taken seriously.

The American example is of importance to Canada. Since the middle 1970s, a jurisprudence has been developing in the United States concerning the application of multiple regression analysis to discrimination problems. No equivalent jurisprudence has developed as yet in Canada. On those occasions when Canadian legal decisions are handed down in discrimination cases, however, reference is often made to the American experience.

## THE ROLE OF STATISTICAL ANALYSIS

What is multiple regression analysis? It is a technique of statistics that permits you to attribute components of movements in one variable to movements in other variables. For instance, take the salaries of one thousand faculty members at University X. These salaries will not all be the same, the differences being attributable to a number of factors such as "age", experience, qualifications, research output, and academic discipline. The differences in these "explanatory" variables may provide a perfectly legitimate explanation of why one faculty member's salary is higher or lower than another's.

We might, however, also be interested in whether there is gender discrimination in the salary structure at University X. The statistical technique of multiple regression analysis permits us to determine whether, in fact, gender differences help explain salary differences and also permits us to estimate the magnitude of the effect of gender. Since gender is not a legitimate determinant of salary, the identification of "statistically significant" gender variables among the set of explanatory variables provides *prima facie* evidence of gender discrimination.

To clarify the approach, let us take a very simple example where salaries are determined by years since first degree, highest degree, number of papers in refereed journals, and gender. Let us further assume that these variables account for all of the variation in salaries that can be explained. They fully account for the "systematic" component in salaries. There remains a "random" component, consisting of innumerable small, undefined, and often undefinable, factors that on the average cancel out. Except when salaries are determined by a rigid formula, which occasionally appears in a union contract, a random component is sure to exist. After legitimate factors have been determined which explain, or help to explain, variations among individuals of faculty salaries, there remains an unexplained component of salary variation called the residual. Disputes over the existence of gender discrimination often revolve around the question of whether the residuals are truly random. Multiple regression analysis, properly applied, is a powerful statistical tool for answering this question. The average residual across all faculty members is necessarily zero. If the average residual is negative for women (indicating that, on the average, women have lower salaries than men), then the net residual must be positive for men. The "random" component then is not truly random; it includes a systematic effect representing bias against women.

Let us see how regression analysis would work in practice. First, define the following variables and assign values for each variable to each of the faculty members at the university:

SAL = salary in dollars per year;  
YRS = years since first degree;  
HDG = a variable which takes the value:  
- 1 if highest degree is the doctorate,  
- 0 otherwise;  
NOP = number of papers in refereed journals and  
SEX = a variable which takes the value:  
- 1 if faculty member is a woman, and  
- 0 if faculty member is a man.

Note that a variable representing gender (SEX) has been introduced to the set of explanatory variables.

Second, the values of these variables for each of the one thousand faculty members at University X are fed into the computer, and the multiple regression analysis generates an estimated equation. Assume the following result (recall that we are assuming that this equation is properly specified):

$$\text{SAL} = 35,000 + 1,000 \times \text{YRS} + \text{SEX} + 3,000 \times \text{HDG} - 1,000 \times \text{HDG} \times \text{SEX} + 250 \times \text{NOP} - 50 \times \text{NOP} \times \text{SEX} - 1,000 \times \text{SEX}.$$

As an example, apply this equation to a man, fifteen years from his first degree, with a doctorate, and fifteen papers in refereed journals. The equation tells you what the average man with these characteristics will earn.

Regression analysis is concerned with averages, that is, with "group" or "class" effects. Except for chance, each male faculty member with the above set of characteristics will have a salary different from that computed using the equation. The average salary of all the men with these characteristics, however, will be the value given by the equation.

This average man will have a salary which can be broken down into the following components:

\$35,000	basic salary
15,000	\$1,000 for each of the fifteen years since his first degree;
3,000	for the doctorate;
3,750	\$250 for each of his fifteen refereed papers.

The salary of the average man with these characteristics would therefore be \$56,750. What would be the salary of the average woman with identical characteristics?

Her salary would be that of the equivalent man, \$56,750, less the penalties that have been found regarding women. The \$35,000 base figure is reduced by \$1,000, she gets \$250 less per year of experience or \$3,750 less for fifteen years, she gets \$1,000 less for having the doctorate, and she gets \$50 less than the man for each of her fifteen refereed papers, or \$750. The penalty against the average woman with these characteristics, merely for being a woman, is therefore \$6,500. Her total salary is \$50,250 where that of the equivalent man is \$56,750. The application of the statistical technique has involved taking a mass of data concerning the one thousand members of the faculty and essentially sorting the information to show the independent effects of each of those factors that affect salary. The effect of the doctorate, for instance, is the effect on salary of having this degree when all other factors that affect salary have been taken into account. The results indicate that one's gender has a substantial effect on salary. The statistical technique does not tell why the effect exists, or whether the effect of gender on salary is a matter of university policy, or whether the effect exists because salary decisions are made by chauvinistic men, or whether the effect is merely the result of cumulative errors. Multiple regression analysis tells you, with considerable precision, only that the effect exists and the magnitude of the effect.

The need for explaining the reason for the differential salaries has diminished over the years. In a landmark decision in 1972, *Griggs v. Duke Power Company*, the United States Supreme Court proclaimed the doctrine that came to be known as "disparate impact". To establish guilt under this legal doctrine, in a wide range of discrimination cases, it is only necessary to show that the actions of an employer have disparate impact on different groups, whether intentional or not, and that there are no mitigating circumstances (such as "business necessity").

Prior to this decision it was necessary to establish that the employer intentionally discriminated, obviously a much more stringent criterion than merely showing that the discriminatory effect exists.

The disparate impact doctrine has crept much more slowly into the Canadian legal system, finally being established by the

Supreme Court of Canada in December 1985. In its *Meiorin v. Simpsons-Sears* decision, the Court then ruled that:

*To take the narrower view and hold that intent is a required element of discrimination under the Code would seem to me to place a virtually insuperable barrier in the way of a complainant seeking a remedy. It would be extremely difficult ... to prove motive, and motive would be the cloak in the formation of rules which, though imposing equal standards, could create, as in *Griggs v. Duke Power Company*, injustice and discrimination by the equal treatment of those who are unequal.*

Note the reference to a decision of the United States Supreme Court.

In the university context, the orientation presented by the *Meiorin* decision provides a convenient approach to rectifying discrimination in salaries because there is no longer any need to demonstrate prejudice, regardless of whether or not one believes it was the ultimate cause of the salary discrepancies. Without the attribution of motive, administrators might be more willing to recognize and correct illegitimate salary differentials.

The example presented here is extremely simple and is intended only to illustrate the nature of the conclusions that result from applying the technique. There are innumerable hurdles to jump in preparing an adequate study. How, for instance, does one know that the part of the variation in salaries that can be "explained" has been explained and that the remainder is truly random? Should the analyst include factors such as merit or rank when these variables also may be subject to discrimination? How should prior experience be treated? After all, if one's initial salary at the university is based partially upon one's final salary in one's previous job, the previous salary may be important. But that salary might also be "tainted" because of discrimination. Must academic discipline be included as an explanatory variable? Should data for librarians be included with data for faculty in a salary study? A complete list of those questions that have been battled out in the American courts is long; once again only a small sampling is given here. It is important for everyone interested in the analysis of gender discrimination in salaries to recognize that the American courts have been making decisions on the basis of the evidence of multiple regression analysis in discrimination cases for nearly twenty years. During that period an extensive, and useful, jurisprudence has developed.

Although a literature exists in this area, to date no adequate codification of the technical statistical problems associated with the application of regression analysis to problems of gender discrimination in salaries, or of the legal interpretations of these problems, has appeared. General legal texts in the area are available, for instance, *Statistical Proof of Discrimination* by D. Balus and J. Cole (New York: McGraw-Hill Book Company, 1980), *Academics in Court: The Consequences of Faculty Discrimination Litigation* by G.R. LaNoue and B.A. Lee (Ann Arbor: University of Michigan Press, 1987) and *Proving Discrimination in Canada* by B. Vizekely (Toronto: Carswell, 1987).

Given the nature of interactions between United States and Canadian jurisprudence in new areas of the law, the application of multiple regression analysis to problems of identifying and quantifying gender discrimination is likely to increase in this country. It may be necessary to have studies and counter-studies presented to arbitrators and to the courts before a sufficiently strong jurisprudence in this area is developed in Canada.

It would seem to be in the interest of faculty associations to accelerate the process by working to have multiple regression analysis accepted by university administrations and by Human Rights and Pay Equity Commissions as evidence of discrimination as soon as possible.



## Tater le pouls ou rater les battements de coeur:

# L'IRP organise le "think-tank" du CRSHC

par Pamela Smith

Plus de 200 représentants du monde des affaires, du gouvernement, de groupes d'intérêt et d'universités se sont réunis à Ottawa le 12 janvier 1989 dans le but d'étudier "Human Sciences for the Third Millennium", sujet très intimidant. Bien que convoquée conjointement par le Secrétariat d'Etat et le Conseil de recherches en sciences humaines du Canada, c'est l'Institut de recherches politiques (IRP) qui s'est chargé de l'organisation de la conférence.

Ce n'était pas la première fois que l'IRP a mené la discussion sur des questions concernant les Canadiens en tant que citoyens ou qu'universitaires. En outre, il avait organisé le Forum national sur l'éducation post-secondaire (1987) de même que la Conférence sur les innovations et le technologie (1988). Mais il semble que la pratique ne vient pas à bout de tout. Qu'est-ce qui n'a pas fonctionné, cette fois?

L'IRP a mis sur pied ce qui semble être un format standard pour ces réunions: allocutions d'inauguration provocatrices, ateliers, d'autres allocutions provocatrices, d'autres ateliers puis un synopsis et la clôture. Dans le cas du CRSHC, les conférenciers étaient stimulants. Mais, à la fin de la journée, leurs efforts se sont révélés vains car les débats et les points de vue qu'ils ont soulevés parmi les 200 participants n'ont pratiquement pas été reconnus.

Madame Paule Leduc, récemment nommée présidente du CRSHC, a débuté le tout par un résumé bref mais pertinent des problèmes contemporains à propos desquels les sciences humaines peuvent apporter beaucoup: une gamme de problèmes d'éthique, la dégradation de la biosphère de même que des problèmes découlant de l'accord de libre-échange, y compris la qualité de la vie et le maintien d'une cohésion sociale lorsque confronté au tiraillement inexorable des forces économiques entre le Nord et le Sud. Elle a, par la suite, présenté les deux conférenciers qui allaient établir l'ordre du jour des délibérations de l'atelier de l'avant-midi.

Monsieur Marcel Côté, président de SECOR, une entreprise québécoise spécialisée dans les analyses économiques a soutenu que les chercheurs en sciences humaines ont, à juste titre, eu peu d'influence sur la politique, citant l'assurance-maladie et la Constitution. Hors de propos, idéologiquement rigides et peu nombreux parmi les meilleurs et plus brillants éléments, le contenu des travaux des chercheurs en sciences humaines comporte peu de saveur canadienne. Il a fait une exception uniquement dans le cas de l'accord de libre-échange, faisant remarquer qu'il se base sur des propositions élaborées dans

les universités canadiennes. A part cela, il a soutenu que les universités canadiennes, particulièrement les chercheurs en sciences sociales, n'ont pas réussi à servir de "moteur de progrès".

Monsieur William Elliot, recteur de l'Université de l'Île-du-Prince-Édouard, a indirectement contesté la conclusion de M. Côté qui disait que la qualité, et non le financement, était le principal problème auquel devait faire face le CRSHC. Affirmant que le CRSHC devrait continuer à croître, il l'a incité à demeurer vigilant mais à innover, à expérimenter et à avoir une approche flexible aux nouveaux développements. Prenant le pouls des sciences humaines, il leur a suggéré de continuer à augmenter la qualité de la vie des Canadiens. Il craignait que le CRSHC oublie "que quelque chose de pertinent peut venir de n'importe qui, dans n'importe quel domaine, n'importe quand" s'il devait se préoccuper de financement de manière induite.

Dans son allocution, Madame Rosalie Abella, présidente de la Commission des relations du travail de l'Ontario, a tenté de réconcilier les deux allocutions de la matinée. Vu Mme Abella connaissait l'élaboration de politiques aussi bien que la recherche universitaire, elle a établi la distinction entre les deux domaines: tous deux remplissent des fonctions très importantes et tous deux partagent l'obligation de reconnaître, d'admettre et de respecter leurs frontières respectives, essayant de minimiser les frictions lorsqu'elles se recoupent. A son avis, la communauté des sciences humaines ne devrait pas, ou ne devrait pas, s'attendre à avoir une influence directe sur la prise de décisions du gouvernement, pas plus que les politiciens devraient essayer d'influencer les projets de recherche en sciences humaines. Elle a conclu en déclarant qu'il y avait assez de place pour tous sur le "marché des idées".

Les quatre conférenciers ont animé le débat et, plus souvent qu'autrement, une discussion allant de modérée à passionnée dans les corridors et ascenseurs du Centre des congrès. Des discussions occasionnelles n'avaient toutefois pas souvent d'échos au cours des ateliers, ce qui a amené à participer à se plaindre: "nous avons passé la journée à parler les uns par-dessus les autres".

Plusieurs participants estimaient que la conférence ne s'est pas attaquée aux vrais problèmes auxquels le CRSHC fait face à cause de la conception de la conférence ou de leur négligence. Leur insatisfaction à la fin des ateliers incite à examiner les procédures d'organisation que l'IRP a utilisées pour la conférence du CRSHC ou d'autres forums similaires.

Elles étaient si inhabituelles qu'elles allaient jusqu'à suggérer une certaine méfiance envers les aptitudes des participants. Que ce soit en étiquetant de manière étroite les groupes au moyen d'intérêts - ou, de manière plus importante, d'enjeux - aux questions, en limitant les renseignements qui leur étaient fournis, en établissant l'ordre du jour des discussions par des questions posées à l'atelier ou en incitant des échappatoires aux résolutions ou par d'autres moyens de vérifier le consensus, l'IRP laisse les personnes invitées aux discussions de la politique soupçonner qu'on les traitait avec méfiance, sinon dédain. Sans aucun doute, cela était involontaire. Néanmoins, les pratiques de l'IRP soulèvent des questions.

Pourquoi a-t-on fourni aux participants une copie de l'ordre du jour uniquement lors de l'inscription, soit la veille du début des ateliers? Les participants n'ont pu obtenir des copies des allocutions pas plus que commenter l'organisation de la réunion - pourquoi pas? En outre, pourquoi un organisme oeuvrant dans le domaine de la recherche déclarerait-il: "Le nombre des textes des allocutions de même que des documents d'accompagnement est réduit au minimum afin de permettre aux participants d'exprimer leurs opinions plutôt que d'être guidés par celles des autres"? "Minimum", dans ce contexte, signifie qu'il n'y avait PAS de documents d'accompagnement autres que neuf paragraphes de questions comprenant des bijoux comme: "De quelle manière la communauté de la recherche en sciences humaines concilie-t-elle son rôle de servante, de critique, d'instrument social, de véhicule de valeurs fondamentales et de professeur de la civilisation au cours de la prochaine décennie? Chaque rôle est-il essentiel aux autres?" Les ateliers d'environ 20 personnes venant d'une variété de milieux ont eu environ 2,5 heures pour aborder cette question de même que dix autres.

Mises ensembles, ces procédures ont eu comme résultat une conférence au nom du CRSHC à peine - pour emprunter une norme favorite de l'IRP - "de classe mondiale". En fait, elle était bien pire.

Les participants n'ont partagé leurs théories qu'entre eux, parfois entremêlées au hasard de renseignements impressionnants et trop souvent inexacts. Des observateurs assistant à une séance auraient conclu que le financement du CRSHC suffit à répondre aux besoins du domaine des sciences humaines, si ce n'avait été de la perspicacité d'un participant. Ils auraient partagé l'impression que la situation des chercheurs canadiens en sciences humaines est relativement meilleure que celle de leurs confrères du CRSNGC ou

du CRM, lorsque comparé à d'autres pays "développés". D'autres auraient été convaincus que les agriculteurs se désintéressent totalement des sciences humaines, sauf les disciplines qui sont reliées à leurs intérêts immédiats.

L'idée que les participants avaient de l'inutilité relative de leur participation à cette conférence a peut-être été renforcée par le résumé de l'atelier. Bien que divertissant, il a fait peu pour diminuer la complaisante auto-satisfaction des pires moments de l'atelier ou pour faire sentir aux participants qu'ils avaient besoin d'être présents.

La dernière allocution a donc été accueillie avec un soulagement considérable. Son innovation était de traiter les personnes qui étaient présentes comme des personnes sérieuses et engagées de même que comme s'il existait des sujets critiques vers lesquels elles pouvaient tourner leurs esprits, leurs coeurs et leurs mains.

Monsieur Lucien Bouchard, Secrétaire d'Etat et Ministre intérimaire de l'environnement, a parlé de l'urgence pour la communauté des sciences sociales de réaffirmer l'importance de sa mission. Nous devons faire face à une foule de changements au cours du reste de ce siècle et de celui qui vient. Tous les pays, pas seulement les pays de l'Ouest et du Tiers-Monde, devront faire face à des ennemis communs, tels que les dommages à l'environnement. A moins que l'on ne s'y attaque, la croyance que la génération actuelle n'a pas hérité de la terre mais l'a empruntée de nos enfants sera violée.

Demandant une augmentation de l'encouragement à la recherche multi-disciplinaire, le Ministre a incité le CRSHC à utiliser la prochaine décennie dans le but d'explorer à fond et d'améliorer son rôle de catalyseur de changement parce que "le monde des idées souffre grandement de son opposition au pratique". Est-ce qu'il s'agissait d'une activité utile? Cela aurait dû et aurait pu être un exercice précieux pour le CRSHC et les participants à la conférence. Cependant, plusieurs sont repartis convaincus qu'ils avaient raté une bonne occasion de mettre en valeur les réalisations du CRSHC au cours de la dernière décennie, d'entrevoir ses défis actuels et d'établir de nouvelles directions pour les 10 prochaines années.

A la conclusion de la présentation conjointe de Messieurs Marcel Côté et William Elliot, Madame Paule Leduc a dit, avec grande perspicacité, que la conférence aurait peut-être pu se dérouler fort avantageusement en enfermant les deux hommes dans une pièce de laquelle on leur aurait permis de sortir uniquement que lorsqu'ils en seraient venu à un consensus. En réfléchissant bien, il est possible que plusieurs soient d'accord.



## Taking the pulse, or missing the heartbeat?:

# IRPP organizes SSHRCC "think-tank"

by Pamela Smith

More than 200 representatives of business, governments, interest groups and universities gathered in Ottawa on January 12, 1989 to consider the magnificently daunting topic - "Human Sciences for the Third Millennium". Although convened jointly by Canada, Secretary of State and the Social Sciences and Humanities Research Council, the conference's organization was handled primarily by the Institute for Research in Public Policy (IRPP).

This was not the first time IRPP has been the lead hand in shaping discussions of issues concerning Canadians, as citizens or academics. It also organized the National Forum on Post-Secondary Education (1987) and the National Conference on Technology and Innovation (1988). But, it seems, practice isn't making perfect. What went wrong this time?

IRPP has developed something of a standard format for these events: provocative opening speeches - "workshops" - more provocation through speeches - more "workshops" - synopsis and finale. In the SSHRCC case, the speakers were stimulating. But, at the end of the day, little use was made of their efforts, for debates and insights they sparked among the 200 participants were virtually unacknowledged.

Paule Leduc, recently appointed SSHRCC president opened the affair with a brief, but pointed account of contemporary issues to which the humanities and social sciences have the potential to offer much: a variety of challenging ethical issues; the degradation of the biosphere; and issues arising from the Free Trade Agreement, including quality of life and maintaining social cohesion when confronted with the apparently inexorable North-South pull of economic forces. She then introduced the two speakers who were to set the "workshop" agenda for the morning's deliberations.

Marcel Cote, president of SECOR, an economic analysis firm based in Quebec held that, with good reason, Canadian social scientists have had little influence on public policy, citing Medicare and the Constitution as examples. Irrelevant, ideologically rigid and unnumbered among the best and brightest, Canadian social scientists have produced little "uniquely" Canadian in their work. He distinguished only the Free Trade Agreement from this record, noting it is based on propositions developed in Canadian universities. Otherwise, he charged, Canadian universities -- and especially researchers in the social sciences -- have failed to act as "engines of progress".

William Eliot, president of the

University of Prince Edward Island indirectly disputed Cote's conclusion that quality, not funding was the primary issue confronting SSHRCC. Arguing that SSHRCC ought to continue to grow, he urged it to remain vigilant, but to innovate, experiment and be more flexible in its approach to emerging developments. Taking the pulse of the humanities, he proposed that they must continue to add value to the life of Canadians. Were SSHRCC to become unduly preoccupied with accountability, he feared it would forget that "something of relevance can come from anyone, in any field, at any time".

In her lunch-time address, Rosalie Abella, Ontario Labour Relations Board chair, attempted a reconciliation of the morning's speeches. As one familiar with both public-policy formulation and university research, she distinguished between the two realms. Both spheres fulfill vitally important functions. Equally, both share an onus to recognise, acknowledge and respect their respective boundaries, attempting to minimise friction where their boundaries intersect. In her view, the humanities and social science community ought not to seek nor expect to have a direct influence upon governments' policy-making activities, nor should public policy-makers attempt to influence the research agenda of the humanities and social sciences. The "market-place of ideas" has enough room in it for all, she concluded.

All four speakers stimulated debate and, as often as not, moderate to sharp disagreement in the Convention Centre's hallways and elevators. Casual discussions often were not translated to the workshops, however, leading one participant to lament: "we've spent the day talking past one another." Many participants felt the conference -- as a result of design or their own neglect -- did not come to grips with the real issues confronting SSHRCC. Their dissatisfaction at the end of the workshops invites examination of the organizational procedures used by IRPP in the SSHRCC event or other, similar forums.

These are so unusual as to suggest a certain mistrust of the participants' abilities. Whether by narrowly defining the groups with an interest -- or more importantly, a stake -- in the issues, by limiting information provided to them, by shaping the agenda through questions posed to the workshops or by urging eschewal of resolutions or other means to test consensus, IRPP leaves those invited to discussions of public policy with a suspicion they are regarded with mistrust, if not disdain. No doubt this is utterly unintended. Nonetheless, IRPP's practices raise

questions.

Why would participants only be provided with a copy of the agenda at registration the night before proceedings commenced? Neither copies of the speeches nor opportunities to comment on the organization of the affair were made available to the participants -- why not?

And why would a research organization state: "Speeches and background documents are kept to a minimum to allow participants to express their views, rather than be guided by others"? "Minimum" on this occasion meant there were NO background documents, other than one giving nine paragraphs of questions, including such gems as: "How should the research community in the human sciences balance its roles as servant and critic, as social instrument and bearer of fundamental values and attainments of civil-

**Marcel Cote, president of SECOR, an economic analysis firm based in Quebec held that, with good reason, Canadian social scientists have had little influence on public policy, citing Medicare and the Constitution as examples. Irrelevant, ideologically rigid and unnumbered among the best and brightest, Canadian social scientists have produced little "uniquely" Canadian in their work.**

ized learning, over the next decade? Is each role essential for the other?" Workshops of roughly 20 persons, from a wide variety of backgrounds had approximately 2.5 hours to settle this matter, along with ten other questions.

Taken together, these procedures produced a result for the SSHRCC affair which was hardly -- borrowing a favourite IRPP performance standard -- "world class". In fact, it was far worse. Participants shared only their own nostrums with each other, somewhat incidentally interwoven with impressionistic and, too often, inaccurate information. Observers of one session would have concluded that SSHRCC's funding is adequate to meet demands of the humanities, had it not been for one participant's acuity. They

would have shared an impression that Canadian social scientists are relatively better off than their counterparts in NSERC or MRC, when compared to other "developed" countries. Others may have been convinced that farmers are utterly disinterested in the social sciences and humanities, except possibly as the disciplines relate to their own immediate self-interest.

Participants' sense of the comparative uselessness of their involvement in this affair may have been heightened by the workshop summary. While entertaining, it offered little to reduce the self-satisfied complacency typical of the worst workshop moments or to reassure the participants that they needed to have been there at all.

As a result, the last speech was greeted with considerable relief. Its novelty was to treat all those present as serious and engaged, and as though there were critical matters to which they might turn their minds, hearts and hands.

Lucien Bouchard, Secretary of State and acting Minister for the Environment spoke urgently of need for the social science and humanities community to reaffirm the importance of its mission. What remains of this century and the next must contend with a maelstrom of changes. All countries, not just those in the West or the Third World, face common enemies -- such as global environmental damage. Unless these are addressed, the understanding that this generation has not inherited the earth, but borrowed it from our children will be violated. Calling for increased fostering and encouragement of multi-disciplinary research, the Minister urged SSHRCC to use its next decade to explore fully and enhance its role as a catalyst for change, for "the world of ideas is suffering greatly from its opposition to the practical".

Was this a useful event? It ought to and could have been a valuable exercise for SSHRCC and the conference participants. However, many left convinced they had missed an important opportunity to celebrate SSHRCC's achievements during the last decade, to acknowledge real challenges before it now and to chart new directions for it in the next 10 years.

At the conclusion of Marcel Cote's and William Eliot's joint presentation, Paule Leduc had quipped -- with great prescience -- that perhaps the conference could most usefully proceed by locking the two gentlemen in a room, from which they would be permitted to emerge only when they had developed a consensus. With the wisdom of hindsight, many might concur.



# Nouvelles en brèves du Québec

par Susan Gray

## Réseau (Université du Québec)

Une méthode efficace et rapide pour découvrir les salmonelles a été mise au point par Hafida Aomari, étudiante à la maîtrise en microbiologie à l'Institut Armand-Frappier. Il s'agit d'un anticorps polyvalent anti-salmonelles, qui peut se fixer aux micro-organismes pathogènes. Les salmonelles sont les bactéries qui représentent la principale cause des intoxications alimentaires.

Présentement, les méthodes employées pour détecter les salmonelles exigent trois jours de manipulation; les aliments sont parfois vendus et mangés avant qu'on obtienne les résultats des tests. L'anticorps développé à l'Institut Armand-Frappier ne prend, lui, que 15 minutes. De plus, il est très sensible, car il est capable de détecter un millionième de gramme de salmonelle.

## The Reporter (Université McGill)

L'ancien premier ministre du Québec, Pierre-Marc Johnson, est présentement à organiser un programme en médecine, éthique, droit et environnement de la personne, dont le but est de fournir de la recherche, des cours ainsi que de l'éducation populaire sur des questions relatives aux trois environnements suivants: le travail, le foyer et l'environnement naturel.

Tout comme le Centre de médecine, éthique et droit, le programme sera transdisciplinaire. Il se penchera sur des questions comme les émissions industrielles: par exemple, quelles doivent être les normes et par qui

doivent-elles être définies?

Johnson souligne que le programme s'orientera vers la recherche pure tout en se souciant de la réalité. Pour l'instant, on en est à remasser des fonds permettant l'embauche de personnel à plein temps.

Déjà, des professeurs/les se sont montrés/ées intéressés/ées à participer au programme.

## Forum (Université de Montréal)

La Royal Musical Association d'Angleterre a accordé le prix Dent au musicologue Jean-Jacques Nattiez, professeur à la faculté de musique de l'Université de Montréal, pour l'ensemble de son oeuvre. Ce prix est décerné à un non-Britannique tous les deux ans.

Nattiez a, entre autres, écrit un livre intitulé *Proust musicien* et a travaillé sur la musique inuit avec d'autres spécialistes. Il a reçu la bourse Killam en 1987 et vient d'être élu membre de la Société royale du Canada.

Unique en son genre, le nouveau Centre canadien d'automatisation et de robotique minière (CCARM), une collaboration entre l'École Polytechnique et l'Université McGill, a reçu de bonnes nouvelles le 14 novembre dernier.

Marcel Masse, ministre de l'Énergie, des Mines et des Ressources du Canada, et Raymond Savoie, ministre délégué aux Mines et aux Affaires autochtones du Québec, lui ont en effet annoncé l'octroi d'une première tranche de 400 000 \$ d'une subvention de démarrage totalisant 2 millions de dollars, qui s'étalera sur trois ans. Ces fonds proviennent des gouvernements fédéral et provincial et de

l'industrie.

Le but de ce centre est de faire la mise au point de nouveaux équipements d'extraction et d'automatisation ainsi que des procédés d'exploitation qui utilisent les plus récentes technologies. Le Centre regroupe des chercheurs/les et des étudiants/les à la maîtrise et au génie mécanique des deux institutions universitaires.

Depuis la création du Centre et avant l'annonce des ministres, on a commencé à faire des travaux pour l'entreprise privée.

## Forum (Conférence des Recteurs)

La Conférence des Recteurs a étudié les hypothèses de révision de la formule de financement soumises par le ministère de l'Enseignement supérieur et de la Science. Informé de cette révision, le Conseil des Universités s'inquiète que les changements apportés à la formule de financement ne soient pas suivis d'une injection de fonds supplémentaire.

Le Conseil donnera plus de précisions lorsque la nouvelle formule sera rendue publique. Une de ses recommandations est de garder l'étudiant/le équivalent/le temps complet comme indicateur. Il suggère aussi qu'un mécanisme de révision de la politique de financement à intervalles réguliers fasse partie de la nouvelle formule.

## Au fil des événements (Université Laval)

La Fédération canadienne des doyens de gestion et d'administration du Canada a choisi la faculté des sciences de l'administration de l'Université Laval pour concevoir un pro-

gramme de doctorat en administration en Chine et le gérer. Ce programme fait suite à un accord intervenu entre la Fédération des doyens et l'Agence canadienne de développement international (ACDI) en 1986.

Les compétences scientifiques et de recherche des étudiants/les au doctorat et des professeurs/les chinois/les participants/les devraient augmenter grâce à ce nouveau programme.

Quant aux professeurs/les canadiens/les, ils/elles pourront se familiariser avec les institutions et l'économie chinoises. D'autres universités canadiennes seront impliquées dans ce projet.

## The Thursday Report (Université Concordia)

L'Université Concordia est devenue la première université au Canada à donner des cours aux prisonniers/dépensés. Il s'agit de cours en biotechnologie dispensés aux détenus/les ontariens/les de Collins Bay Institution, près de Kingston, et d'autres institutions carcérales.

Le projet a débuté il y a deux ans. Malgré certaines difficultés, comme le manque d'outils de référence et les contacts téléphoniques difficiles, les étudiant/les de première année ont eu de meilleures notes à leurs examens que leurs homologues dans les salles de classe.

A cause du manque de ressources financières, on n'a pu adapter que deux cours pour l'apprentissage à distance. Cependant, deux des trois Concordiens impliqués dans le projet pensent qu'on trouvera les fonds nécessaires et que le programme devrait être offert à travers le Canada.

## Bishop's negotiations

by Ruth Jellicoe Sheeran

Since November of 1986, the professional librarians of Bishop's University have encountered strong opposition from the administration in their struggle for certification and in the subsequent negotiation of their first collective agreement. The administration's position has remained the same throughout: they have refused to acknowledge the academic status of the librarians. This stance is reflected in many issues and has been the cause of almost every delay.

The administration originally objected to the librarians' joining the faculty association (Association des Professeurs/les de Bishop's University) on the grounds that they shared no commonality of interest. In order to avoid a lengthy arbitration process, the librarians decided to apply for separate certification with APBU affiliation. Certification was granted in May 1987.

Opposition was also raised to the inclusion of the two department heads in the bargaining unit.

Agreement was eventually reached which excluded these

two librarians from the APBU. This left four professional librarians as certified members.

A good deal of time was spent drawing up a negotiation document, and the administration was called to the table in October 1988. At around the same time the administration adopted the questionable tactic of filing for decertification of the union under Article 41 of the Labour Code. This request was subsequently dropped since the first meeting took place as planned.

The negotiators have met for two more sessions since October, and although some movement has been made in a few areas the basic problem remains the same. The administration bases its argument for the denial of academic status on the fact that in most francophone universities in Quebec the librarians are unionized with the other professionals. Although the negotiators have pointed out that the anglophone universities in Canada as well as in Quebec bargain with the faculty and librarians together as academic partners, the administration has refused to reconsider its position.

Due to this impasse such areas as ranks, appointments, promotion, tenure and sabbatical leave are unreasonably difficult

to negotiate.

The failure to accord the librarians the status they deserve denies them such fundamental rights as peer review committees and appropriate promotion procedures.

The negotiation process has also been complicated by the administration's flat refusal to even discuss a Library Council and their attempt to diminish the administrative power of the University Librarian.

The negotiators - Ruth Jellicoe Sheeran, librarian, David Seale, APBU President, and Mariette Blanchette, CAUT counsel, feel that with the full support of the faculty and CAUT, negotiations can continue although an agreement will be difficult to reach given what appears to be the unenlightened attitude of the present administration. Negotiations were scheduled to resume February 1, 1989. Seale does not anticipate an early settlement. "Amazingly, behind all the arguments on academic status money is one of the key issues; one would like to think that a reasonable salary scale, sabbatical and study leave, and conference expenses for four professional librarians would not warrant too long and too controversial a negotiation."

## COU Claims that the Government does not support Universities;

## OISE shows that Ontarians do

The Council of Ontario Universities has criticized the Ontario government's announcement of a 7.5% increase in operating grants to the universities in 1989-90. The Council's President, Professor Harry Arthurs, noted that the increase was really just 4% because allowance had not been made for the supplementary funds allocated to cover the costs of additional students admitted in 1988.

Professor Arthurs continued "With inflation in Toronto running at 5.7% and projected to be higher next year, with an enrolment increase of over 4% this year and further enrolment increases in the pipeline, the provisions for universities will add another year of cutbacks to a long history of government underfunding.

Among the other points Professor Arthurs made was to point out that the universities' share of federal government spending had declined from 5.92% in 1977-78 to 4.55% in 1988-89.

Making a case that has been heard with increasing frequency, Professor Arthurs

recalled that Ontario universities were badly underfunded in comparison with both public and private universities in the USA. He added that the US universities would be fuelling the economic competitiveness of states against which Ontario had to measure itself in a free trade environment.

At the same time as the COU statement was announced, OISE released information gained from a Gallup poll it commissioned on public attitudes toward education. The poll showed that 90% of residents agreed that funding for universities should be increased or kept up to inflation. OISE commented that support for increased educational funding had grown throughout the 80s. Furthermore, almost two thirds of respondents rejected the notion of limiting the number of students admitted to university and community college programs according to the availability of jobs.

This sad contrast between the community support for higher education and the government's failure to turn that into financial support should not go unnoticed.

## Le COU prétend que le gouvernement ne soutient pas les universités;

## l'OISE montre que les Ontariens le font

Le Council of Ontario Universities a critiqué l'annonce par le gouvernement ontarien d'une augmentation de 7.5% de ses subventions d'opération pour 1989-90. Le président du Conseil, le professeur Harry Arthurs, a fait remarquer que l'augmentation, dans les faits, n'était que de 4% étant donné que l'on avait pas prévu de fonds supplémentaires alloués pour couvrir les coûts reliés aux étudiants additionnels admis en 1988.

Le professeur Arthurs a continué en déclarant "avec un taux d'inflation à Toronto s'élevant à 5,7% que l'on prévoit augmenter l'an prochain, avec l'augmentation du nombre des inscriptions de plus de 4% cette année et d'autres à venir, les fonds pour les universités ajouteront une autre année de coupures à un long passé de sous-financement gouvernemental.

Un des points sur lequel le professeur Arthurs a insisté est que la part des universités des dépenses du gouvernement fédéral est passée de 5,92% en 1977-78 à 4,55% en 1988-89.

Reprenant une remarque que l'on entend de plus en plus fréquemment, le professeur Arthurs a rappelé que les universités étaient gravement sous-financées comparativement

aux universités publiques et privées des États-Unis.

Il a ajouté que les universités américaines raviveraient la concurrence économique des États-Unis contre laquelle l'Ontario aurait à se mesurer dans un contexte de libre-échange.

Au même moment où le COU faisait sa déclaration, l'OISE a rendu public les données recueillies dans le cadre d'un sondage Gallup qu'il avait demandé sur les attitudes du public face à l'éducation.

Le sondage a révélé que 90% des résidents sont d'accord pour dire que le financement des universités devrait être augmenté ou suivre le rythme de l'inflation. L'OISE a commenté que le soutien à une augmentation du financement de l'éducation a augmenté au cours des années 80.

En outre, presque les deux tiers des répondants ont rejeté l'idée de limiter le nombre des étudiants admis dans les universités et collèges communautaires d'après la disponibilité des emplois.

Ce triste contraste entre le soutien de la communauté envers l'éducation supérieure et le défaut du gouvernement de le traduire en soutien financier ne devrait pas passer sous silence.



# THE MARY WARNER CASE: *An update*

by Deborah Harrison,  
Brock University

Members of the Canadian university community will recall the saga of Mary Warner, the non-unionized Brock University History secretary who, after 15 years of service, was fired by the University in August 1986, subsequent to her testimony before its Sexual Harassment Committee against a male faculty member (The Story of Brock Secretary Mary Warner, *CAUT Bulletin*, June 1987). The response to the *CAUT Bulletin* article, in the form of letters and generous donations to the Mary Warner Fund, was both unexpected and extremely heartwarming. This update seeks to inform *Bulletin* readers about the progress of Mrs. Warner's legal actions, and to ponder briefly on their significance.

Having been invited to testify by the Sexual Harassment Committee, and guaranteed protection by the (then) President, Mrs. Warner's reaction to being fired was swift and predictable. In January 1987, she filed lawsuits: (1) for wrongful dismissal, against the (then) President, the (then) Director of Personnel, the (then) Sexual Harassment Committee chairperson, the (then) History chairperson and two additional History faculty members (one of which being the faculty member she had given evidence against), and the Board of Trustees. Mrs. Warner also sued (2) the (then) President for defamation of character. In January 1988, Mrs. Warner amended her civil action to request, in addition, a court order instructing the University to give her back her job. At the moment, the matter is at the "examination for discovery"

stage, and is due to reach the courtroom within the next six to twelve months. The legal bills for this action have already exceeded \$30,000.

In September 1987, and with the help of Toronto feminist lawyer Mary Cornish, Mrs. Warner also filed the Human Rights complaint that, as a third party in a sexual harassment-type case, she was harassed and wrongfully fired. It is unclear, at this time, whether or not the Human Rights Code includes third parties, and the Code would likely have to be amended if the Warner case were to be covered by it. Premier Peterson has already written to the Attorney General about the possibility of amending the Code for this purpose. To date, however, the Human Rights action (which has so far cost Mrs. Warner \$15,000) remains stymied.

The damage created by the Mary Warner affair is very great, and for a number of people the fallout continues. First and foremost, Mrs. Warner and her family have suffered immeasurable anguish within a community which by most urban standards is still small. Apart from ostracism, the loss of Mary's livelihood, and the anxieties and financial drain of the legal battles (as if these were not enough), in the fall of 1987 the Warner's house was the target of both an attempted break-in and an attempted arson. These crimes remain unsolved, and have mystified the police in light of the neighbourhood's low crime history. Worse still on the subject of the house, growing financial pressure has recently forced the Warners to sell it. In addition the Brock clerical staff have been demoralized and the students involved harmed.

All these problems will be exacerbated if Mary Warner loses her legal battles (or runs out of the cash she needs to fight them).

What will happen if Mary Warner wins. First, she will be rescued from financial ruin and have restored to her, her pride and dignity: these developments alone will make many happy. Second, clerical staff, students, and other vulnerable members of workplace settings, will be enabled to acquire more of the courage they need to continue demanding the right to speak up on occasions when, like Mary Warner, they feel that the situation requires it. Finally, and very importantly, there will be benefits to women who, in the workplace and in other settings, are more often than men victimized in the manner Mary Warner was.

In light of all these considerations, Mary Warner, formerly a History department secretary, continues to deserve as much of our admiration and support as we can provide.

The Trustees of the Mary Warner Fund once again invite you to contribute to the Fund, especially now that its peak total of \$6,500 has completely depleted. Please send cheques, payable to the Mary Warner Fund, to trustee E.A. Cherniack, Department of Chemistry, Brock University, St. Catharines, Ontario L2S 3A1. Receipts and letters of thanks will be forwarded to all contributors as, of course, will refunds in the event of Mrs. Warner being awarded costs. The trustees of the Mary Warner Fund thank everyone for past and future support.

## Brandon University

### Rural Development Institute

#### DIRECTOR

Brandon University seeks a Director for its newly established Rural Development Institute (RDI), effective May 1989. The Institute will focus on rural research and will be an avenue for Faculty interested in research in the area. It will conduct seminars, conferences and will publish monographs and papers; will maintain links with similar institutes and will act as a liaison between Brandon University and surrounding rural community groups and organizations.

Applicants should possess an advanced degree (doctorate preferred) and a clear interest in rural research. The Director will possess leadership qualities with considerable personal skills, range of vision, enthusiasm, and an understanding of rural concerns. Skills at identifying and obtaining additional sources of funding for the Institute is a distinct asset.

The position is for an initial two years, renewable, and carries a competitive salary commensurate with qualifications and experience.

All applications should contain a complete curriculum vitae, the names and addresses of three referees, and a letter detailing the applicant's experience and qualifications related to the position, and should be addressed to:



Dr. Meir Serfaty  
Vice-President  
(Academic & Research)  
Brandon University  
Brandon, MB R7A 6A3

All applications should be received by March 15, 1989. Both men and women are encouraged to apply.



## Dalhousie University

### School of Health Services Administration

#### ASSISTANT/ASSOCIATE PROFESSOR

The School of Health Services Administration invites applications from candidates for a full-time probationary / tenure track position at the Assistant / Associate Professor level beginning July 1, 1989, or by arrangement.

The successful candidate will be expected to teach courses in the Master's program on the Canadian health system. In addition, interest in teaching courses in two or three of the following areas would be an asset: epidemiology, statistics, research methods, evaluation, long-term care administration, health ethics, health marketing, international health systems.

Doctoral or equivalent professional and academic experience is required. Salary will be in accordance with such qualifications and experience. This position is subject to budget review.

In accordance with Canadian immigration requirements, this advertisement is directed toward Canadian citizens and permanent residents of Canada. Dalhousie University has a policy of affirmative action with respect to the employment of women.

Applications and resumes including names, addresses, and telephone numbers of three referees should be sent to:

Professor Lawrence J. Nestman, Director  
School of Health Services Administration  
Dalhousie University  
1234 Seymour Street  
Halifax, Nova Scotia B3H 3M3  
(902) 424-7057

THE DEADLINE FOR RECEIPT OF APPLICATIONS IS  
FEBRUARY 28, 1989.

## Algoma University College

Algoma University College, Sault Ste. Marie, seeks to make a faculty appointment in Commerce and Business.

This is a tenure-track position, teaching General Business Administration; ability to teach Marketing, Accounting, and other business areas is an asset. We are seeking a candidate committed to excellence in teaching, preferably with a completed Doctoral degree and relevant teaching experience.

Rank and salary commensurate with qualifications. Algoma University College is a small but growing institution committed to excellence in undergraduate teaching. We offer Bachelor's degrees in 16 areas of Arts and Sciences, and are expanding our programs and enrollment in the Business area with the creation of a Bachelor of Business Administration degree. We are affiliated with Laurentian University of Sudbury.

Located in scenic Northern Ontario, AUC offers a high quality of life coupled with a challenging academic environment and a competitive salary and benefits package.

Applicants should submit a letter of application, with a current Curriculum Vitae and names of three referees, to:

Dr. Thomas A. Allaway Academic Dean  
Algoma University College  
1520 Queen Street East  
Sault Ste. Marie, ON  
P6A 2G4

In accordance with Canadian Immigration Policies this advertisement is directed primarily at Canadian citizens and permanent residents. AUC is an equal opportunity employer.



## Wilfrid Laurier University

### FACULTY OF SOCIAL WORK

The Faculty of Social Work invites inquiries and applications for

- a **visiting professor** in its practice with individuals, families and groups concentration (clinical social work) for 1989-90. The visiting professor is expected to teach in both MSW and DSW programs, to serve as research advisor to the graduate students as well as to participate in on-going curriculum development and practicum advising. The candidate for the position should have at least one degree in social work, a completed doctorate, teaching and clinical practice experience, and strong research and scholarship credentials.
- a **two-year limited term appointment** to teach in the social work practice with individuals, families and groups concentration of the MSW Program as well as to selectively handle responsibilities in the doctoral program. Candidates with knowledge of and expertise in family treatment will find this position of particular interest. The candidates should have at least one degree in social work, an earned doctorate, clinical practice experience and a promising record of research and publication.
- a **one year limited term appointment** to teach in the community development and social planning concentration of the M.S.W. program as well as to selectively handle responsibilities in the doctoral program. This is a sabbatical replacement position. The candidates for the position should have at least one degree in social work, an earned doctorate, community practice experience at the grassroots level and relevant research and publications.

The Faculty of Social Work offers a Master of Social Work degree with two areas of concentration: practice with individuals, families and groups; and practice in community development and social planning. A Doctor of Social Work program commenced in 1987 with the primary object of providing opportunities for advanced research, scholarship and professional growth. The Centre for Social Welfare Studies provides research opportunities for faculty and graduate students.

In accordance with Canadian immigration requirements, this advertisement, with the exception of the visiting professorship, is directed to Canadian citizens and permanent residents of Canada. Wilfrid Laurier University has an Employment Equity Policy and encourages both female and male applicants to apply. The University has a smoke free environment.

Applications and inquiries to be received by Dean Shenker A. Yeteje, Faculty of Social Work, Wilfrid Laurier University, 75 University Avenue West, Waterloo, Ontario N2L 3C5, (519) 884-1970 ext. 2205, by March 1, 1989.



## Bibeault: nouvelle agente de négociation collective/new Collective Bargaining Officer

Me Hélène Bibeault occupe depuis le 3 janvier 1989 le poste d'agente de négociation professionnelle de la Coopérative de négociation collective de l'ACPU. Diplômée de l'Université du Québec à Montréal, admise au Barreau du Québec, et de Montréal en 1981. Elle exerce la profession d'avocate dans son cabinet privé. Se consacrant simultanément à l'enseignement, à l'Université de Montréal à titre de chargées de cours à la Faculté de l'Éducation permanente. Elle œuvre au sein du Syndicat des chargés de Cours de l'Université de Montréal (le SCCUM) durant les années 1987 et 1988, en tant que membre élu de l'exécutif. Occupant les fonctions de Directrice chargée de l'application de la convention collective et de Secrétaire.



Hélène Bibeault

Effective January 3, 1989, Ms. Hélène Bibeault, attorney, began her employment as the Collective Bargaining Officer with the CAUT Collective Bargaining Cooperative. A graduate of the Université du Québec à Montréal, she was admitted to the Quebec Bar and the Montreal Bar in 1981. She practiced law in her own office, dividing her time between her law practice and teaching at the Université de Montréal as a Lecturer in the Faculty of Continuing Education. She worked with the Syndicat des chargés de Cours de l'Université de Montréal (the SCCUM) during the years 1987 and 1988, as an elected officer, holding the positions of Director responsible for the application of the collective agreement, and Secretary.

## Dr. Naimark named head of Commonwealth Universities

Dr. Arnold Naimark, president of The University of Manitoba, and the current president of AUCC, has been named chair of the Association of Commonwealth Universities.

The Association was formed in 1913, and has 328 member universities throughout 29 Commonwealth countries or regions, including 43 members in Canada (in all provinces).

The aim of the Association is to promote contact and co-operation between its member institutions, by promoting the movement of academic and administrative staff and students from one country of the Commonwealth to another, by providing information and publications about universities, and by organizing meetings for formal and informal exchanges of views and experiences.

The ACU is headquartered in London (U.K.)

## The University of Calgary Academic Positions

### Department of Archaeology

**ASSISTANT PROFESSOR** effective July 1, 1989 (tenure track). Applicants should have expertise in Mesoamerican Archaeology and Epigraphy, and will be expected to develop a program of field work in the area that involves graduate and undergraduate students. Preference will be given to applicants who have already achieved a significant research record and who have teaching experience. PhD is required.

Application, with a detailed curriculum vitae, and the names and addresses of three referees, should be sent by March 1, 1989 to: Head, Department of Archaeology.

### Department of Art

**ASSISTANT PROFESSOR** effective July 1, 1989 (tenure track). Applicants should have specialization in Drawing/Art Fundamentals and/or Sculpture/Ceramics; should be artist-teachers, with a background in theoretical/critical as well as technical aspects of the discipline. The successful candidate will teach both undergraduate and graduate students. MFA required, or equivalent professional and teaching experience.

Application, with a detailed curriculum vitae, slides of work, and the names and addresses of three referees, should be sent by February 28, 1989 to: Head, Department of Art.

**FULL TIME SESSIONAL INSTRUCTOR** in Art Education. Responsibilities may include undergraduate teaching in the fields of Early Childhood Art Education as well as Elementary through Junior High School Art Education. Minimum qualifications include a Master's degree and at least two years' teaching experience in the schools. Knowledge of and experience with current curriculum theory and practice in the province of Alberta would be a definite asset. Salary will be \$25,000 for the 8 month period starting September 1, 1989.

Application, with a detailed curriculum vitae, slides of work, publication record (as well as similarly related work experience), and the names and addresses of three referees should be sent before March 31, 1989 to: Head, Department of Art.

Salary Range—Assistant Professor \$32,507-\$50,693.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to employment equity.

The University of Calgary  
2500 University Drive N.W.  
Calgary, Alberta  
T2N 1N4



Sujet à l'obtention d'une subvention du CRSNG, l'Université de Moncton sollicite des candidatures pour combler le poste suivant dans le cadre du programme de développement de la recherche, pour son Département de chimie et biochimie de la Faculté des sciences et de génie.

## Attaché(e) de recherche

Vous aurez pour tâche principale de développer et d'accentuer le secteur de la recherche. Vos intérêts en recherche doivent toucher l'un des trois groupes de recherche du département, soit la chimie analytique, la chimie organique ou la biochimie. Vous pourrez également être intégré(e) dans le secteur de l'enseignement par le partage de cours au niveau des 1<sup>er</sup> et 2<sup>e</sup> cycles.

Vous devez posséder un doctorat ou l'équivalent et une bonne connaissance de la langue française parlée et écrite sera un atout.

Veuillez faire parvenir votre curriculum vitae avant le 15 mars 1989 à: Gilberte LeBlanc, directrice, Département de chimie et biochimie, Centre universitaire de Moncton, Université de Moncton, Moncton (Nouveau-Brunswick) E1A 3E9.



UNIVERSITÉ  
DE MONCTON

Conformément aux exigences relatives à l'immigration au Canada, ce poste est offert aux citoyens canadiens et aux résidents permanents seulement.

## Position in Voice

The Department of Performance of the Faculty of Music of McGill University announces two tenure track appointments at the rank of Assistant or Associate Professor in Voice beginning September 1, 1989.

The positions call for proven ability to develop the vocal and technical potential of the young voice in all ranges, with emphasis on, but not restricted to, operatic requirements; professional experience in opera would be considered an asset. The nature of the duties will include teaching undergraduates and graduate voice students, and participation in the development and implementation of voice and opera studies. Rank and salary are negotiable.

Applications and nominations should include a comprehensive curriculum vitae and the names and addresses of three people who would be prepared to write letters of recommendation, and should be sent to:

Professor Donald Steven  
Chairman, Department of Performance  
Faculty of Music, McGill University  
555 Sherbrooke Street West  
Montreal, Quebec H3A 1E3

Applications should have been received by April 1, 1989.

In accordance with Canadian Immigration requirements, this advertisement is directed in the first instance at Canadian citizens and permanent residents.



## 1989 Spring/Summer Instructor Positions

Applications are now being accepted for 1989 Spring/Summer instructor positions in the following areas. A resume and references should be sent to the address below.

Course	Dates	Honorarium
DNCE 300 Modern and Contemporary Dance II	May 15-June 30	\$4500.00
DNCE 572.07 Orchestral Studies II	May 15-June 30	\$4500.00
OCHEM 441 Intro. to Biochemical Molecules	May 15-June 30	\$2250.00
EOPS 593.16 Seminar: Selected Problems II	July 4-Aug. 19	\$2250.00
EOPS 593.32 Seminar: Selected Problems II	July 4-Aug. 19	\$2250.00
SOCI 501.52 Conference Course in Sociology	May 15-June 30	\$2250.00
SOCI 501.53 Conference Course in Sociology	July 4-Aug. 19	\$2250.00
SOCI 303 Sociology of Gender Relations I	July 4-Aug. 19	\$2250.00
SOCI 371 The Family I	July 4-Aug. 19	\$2250.00
SOCI 375 Theories and Patterns of Ethnic Relations	July 4-Aug. 19	\$2250.00
SOCI 421 Criminology	July 4-Aug. 19	\$2250.00
HIST 314 East Asian Civilization	July 4-Aug. 19	\$4500.00
HIST 315 History of the Jews in the Modern Era	July 4-Aug. 19	\$2250.00
HIST 371 Latin America before Independence	July 4-Aug. 19	\$2250.00
HIST 373 Modern Latin America	July 4-Aug. 19	\$2250.00
HIST 403 Africa in the Colonial Period I	July 4-Aug. 19	\$2250.00
HIST 405 Africa in the Colonial Period II	July 4-Aug. 19	\$2250.00
HIST 432 Western Canada	May 15-June 30	\$4500.00
MUEO 601 Kodaly: Musicship I	July 4-22	\$2250.00
MUEO 805 Kodaly: Folk Music Studies and Choral Materials I	July 4-22	\$2250.00
MUEO 807 Kodaly: Musicship II	July 4-22	\$2250.00
MUEO 611 Kodaly: Folk Music Studies and Choral Materials II	July 4-22	\$2250.00
MUEO 613 Kodaly: Musicship III	July 4-22	\$2250.00
MUEO 615 Kodaly: Principles and Practice III	July 4-22	\$2250.00
MUEO 617 Kodaly: Folk Music Studies and Choral Materials III	July 4-22	\$2250.00
MUEO 633 Scoring the Symphonic Band and Wind Ensemble: 1970 to the Present	July 24-Aug. 11	\$2250.00
MUEO 635 Conducting the Symphonic Band and Wind Ensemble: 1970 to the Present	July 24-Aug. 11	\$2250.00
MUEO 637 Literature for the Symphonic Band and Wind Ensemble: 1970 to the Present	July 24-Aug. 11	\$2250.00

### Requirements:

PhD or equivalent is preferred. 3-5 years' University Level teaching experience in subject area. Published articles in international or national journals would be an asset.

In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

These term positions are funded from external sources and are not University appointments.

Deadline: March 1, 1989

For further information or specific course details contact:

The Special Sessions Office  
The University of Calgary  
2500 University Drive N.W.  
Calgary, Alberta T2N 1N4





**McGill**

### DIRECTOR OF THE CENTRE FOR RESEARCH AND TEACHING ON WOMEN

Nominations and applications are invited for an appointment to the position of Director of the newly established Centre for Research and Teaching on Women. The appointment, effective July 1, 1989 or thereafter, is normally for a five year term and may be renewed.

The successful candidate should have a Ph.D., a strong record of research and teaching on women, and should be eligible for an appointment at the level of Associate Professor or above in an appropriate academic department. Duties will include the administration of the programs of the Centre, developing research funding plans, and coordinating the Women's Studies Program.

In accordance with Canadian Immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents.

Nominations and applications will be more useful if accompanied by a detailed curriculum vitae and the names of three referees, and should be submitted, preferably no later than March 31, 1989, to Dr. S.O. Freedman, Vice-Principal (Academic), McGill University, 845 Sherbrooke Street West, Montreal, Quebec, Canada H3A 2T5.

### McMASTER UNIVERSITY ASSOCIATE DEAN SCHOOL OF NURSING

McMaster University invites applications or nominations for the position of Associate Dean, School of Nursing. The term of this appointment is five years, renewable once.

This position, available July 1, 1990, requires an individual with administrative experience in an academic or institutional setting and a strong commitment to undergraduate and postgraduate nursing education. The Associate Dean will also be responsible for research, clinical, and international educational activities of the School.

Candidates should possess a doctoral degree in nursing or a relevant scientific discipline.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

Applications and/or nominations, accompanied by a detailed curriculum vitae and names of three referees, should be directed to:



Dr. S.M. MacLeod  
Dean, Faculty of Health Sciences  
McMaster University  
1200 Main Street West  
Hamilton, Ontario  
L8N 3Z5

### McMASTER UNIVERSITY CHAIR CLINICAL EPIDEMIOLOGY AND BIostatISTICS

McMaster University invites applications or nominations for the position of Chair, Department of Clinical Epidemiology and Biostatistics. The term of this appointment is five years, renewable once.

This position, available July 1, 1989 requires an individual with strong leadership skills in both education and health care research; excellent interpersonal skills; exceptional academic qualifications; as well as management and organizational skills. The candidate should be facilitative and capable of managing a department composed of thirty-one full-time faculty members and thirteen part-time members and dispersed throughout a network of affiliated teaching hospitals in Hamilton.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

Applications and/or nominations, accompanied by a detailed curriculum vitae and names of three referees, should be directed to:



Dr. S.M. MacLeod  
Dean, Faculty of Health Sciences  
McMaster University  
1200 Main Street West  
Hamilton, Ontario  
L8N 3Z5



### UNIVERSITY OF OTTAWA

#### FACULTY OF ADMINISTRATION

The Faculty of Administration, University of Ottawa, invites applications for faculty positions from those with teaching and research interests in:

- \* Accounting: needs in the areas of financial accounting, managerial accounting, auditing, taxation
- \* Finance: teaching in French required
- \* Management Information Systems
- \* Marketing: teaching in French required
- \* Statistics
- \* Strategic Management: teaching in French required

Tenure-track appointments require Ph.D. in hand or near completion. Applicants should have a strong commitment to teaching and must be able to demonstrate an ability to undertake research activities. Teaching duties are at the graduate and undergraduate level. Salary open to negotiation, commensurate with experience and qualifications. In accordance with Canadian Employment and Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

The University of Ottawa is an equal opportunity employer.

Send resumes to: Dr. Jeffrey B. Sidney, Chairperson, Recruiting Committee, Faculty of Administration, University of Ottawa, 136 Jean Jacques Lussier, Ottawa, Ontario, K1N 6N5.



### UNIVERSITÉ D'OTTAWA

#### FACULTÉ D'ADMINISTRATION

La Faculté d'Administration de l'Université d'Ottawa est à la recherche de professeur(e)s dans les domaines suivants:

- \* Comptabilité
- \* Finance
- \* Systèmes Informatiques de gestion (l'enseignement se fait en anglais)
- \* Marketing
- \* Statistique (l'enseignement se fait en anglais)
- \* Gestion stratégique

Les candidat(e)s espérant obtenir la permanence devront posséder un doctorat ou être près de le terminer. Le salaire sera établi en fonction des qualifications et états de service. En plus de l'enseignement qu'ils (elles) doivent procurer aux niveaux des premier et deuxième cycle, les candidat(e)s seront également en mesure de démontrer une capacité d'entreprendre et de continuer des travaux de recherche. Conformément aux exigences de l'immigration canadienne, les demandes émanant de citoyen(ne)s canadien(ne)s ou d'immigrants reçus seront envisagées en priorité.

L'Université d'Ottawa a une politique d'égalité en matière d'emploi.

Faire parvenir votre curriculum vitae à M. Jeffrey B. Sidney, Directeur, comité du recrutement, Faculté d'Administration, Université d'Ottawa, 136 Jean-Jacques Lussier, Ottawa, Ontario, K1N 6N5.

### DIRECTOR SCHOOL OF PHYSICAL EDUCATION AND RECREATION THE UNIVERSITY OF BRITISH COLUMBIA

The University of British Columbia invites applications for the position of Director, School of Physical Education and Recreation. The School is located within the Faculty of Education and the Director reports to the Dean of the Faculty.

The School offers the BPE and MPE degrees. There are 33 full-time faculty, of whom 7 hold split appointments with either the Department of Family Practice in the Faculty of Medicine or the Department of Athletic and Sport Services. There are seven program areas: Exercise Science, Health and Fitness, Motor Control, Instruction and Coaching, Leisure Studies, Sport and Leisure Administration and Teacher Education.

Applicants should have a strong record of scholarship in one of the areas germane to Physical Education, administrative experience and good leadership skills. The appointment will be at the rank of full professor. The salary will be negotiated. The appointment will be effective July 1, 1989 or from a date agreed upon by the University and the successful applicant.

This position offers equal opportunity to qualified female and male applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

The closing date for applications is April 15, 1989. Letters of application, curriculum vitae and the names and addresses of three referees should be sent to:



Dr. Nancy Sheehan, Dean  
Faculty of Education  
The University of British Columbia  
2125 Main Mall  
Vancouver, B.C.  
V6T 1Z5

### SCHOOL OF NURSING

The School of Nursing invites applications for at least three faculty positions for the Bachelor of Nursing (B.N.) program. The School offers a post-RN degree which combines elements of the liberal arts, foundations studies, professional nursing instruction and field experience. It is committed to the strong connection between nursing practice and the importance of the biological, behavioural and social sciences to nursing education and research. The School seeks candidates to teach in one or more of the following areas: health promotion and education; community health; nursing management; gerontology; mental health; epidemiology and disease ecology; rehabilitation; maternal-child nursing; native health. Candidates must have a demonstrated potential to develop a strong research program in one of the above mentioned areas of nursing or related health sciences. A strong academic background to the doctoral level in nursing or a related health science is necessary.

Faculty minima (1988-89) are as follows: Assistant Professor: \$32,560; Associate Professor: \$38,974; Professor: \$50,552.

The School is also accepting applications and nominations for the position of Director. The Director is the chief academic officer of the School, responsible for the direction of curricular, budgetary and personnel matters. The Director, as a senior administrative officer of the University, is a member of Deans' Council. Those candidates who might wish to be considered for the Director's position should so state in the letter of application. Salary would be dependent on qualifications and experience.

The deadline for application is February 28, 1989. The appointments are to begin July 1, 1989.

Applicants should send a curriculum vitae, a letter explaining the interest in the position and philosophy of nursing education, and arrange to have three letters of reference sent directly to:



**The  
University of  
Lethbridge**

Dr. I.D.C. Newbould  
Vice-President, Academic  
The University of Lethbridge  
4401 University Drive  
Lethbridge, Alberta T1K 3M4

In accordance with Canadian Government regulations, this advertisement is directed in the first instance to Canadian citizens and landed immigrants.



### HEAD DEPARTMENT OF HORTICULTURE SCIENCE

**Qualifications:** A Ph.D. in Horticulture Science or a related discipline. Background experience in academic program development and management of resources and personnel is essential.

**Responsibilities:** To provide leadership to a department of approximately 10 faculty and research scientists and to develop effective programs in teaching, research, and extension in the Horticulture Science area.

**Application Procedure:** Submit a curriculum vitae, including a list of publications, the names of three referees, and a letter of application expressing interest and viewpoints. Nominations and applications should be sent to Dr. D.A. Rennie, Dean, College of Agriculture, University of Saskatchewan, Saskatoon, Sask. S7N 0W0.

**Closing Date:** until position is filled.

In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

### ST. FRANCIS XAVIER UNIVERSITY DEPARTMENT OF HISTORY

Tenure stream appointment at the assistant professor level in Post Confederation Canadian History, also Quebec History and an introductory Western Civilization course. Ph.D. is required. To commence 1 September 1989. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. Send applications, including curriculum vitae, and three letters of recommendation to Professor Al Belevoy, Chair, History Department, St. Francis Xavier University, Antigonish, Nova Scotia B2G 1C0. The closing date for applications is April 1, 1989. The appointment is subject to final budgetary approval.



## UNIVERSITY OF GUELPH

### CHAIR DEPARTMENT OF FAMILY STUDIES

Applications and nominations are invited for the Chair in the Department of Family Studies at the University of Guelph.

Candidates should have: a Ph.D. or equivalent in any of the fields related to the department's interests, a record of significant scholarship, demonstrated leadership and administrative capabilities, and a commitment to excellence in the conduct and development of teaching and research programs. While it is desirable that candidates will have had some substantial academic work experience, applicants presently employed in government or the private sector are also encouraged to apply.

The teaching and research interests of this interdisciplinary department are centred on Applied Human Nutrition, Child Studies, Family and Social Relations, and Gerontology. Additionally, a specialization within the graduate program is offered in Mental and Family Therapy. Faculty are drawn from a number of biological and/or social science disciplines and fields including sociology, psychology, social work, education and nutritional sciences.

The successful candidate will have an exceptional opportunity for work within a highly functional, interdisciplinary environment. The department seeks applicants who will have a particular interest in furthering the development of its graduate programs, including an anticipated extension to the scope of its doctoral program.

Nominations and applications are open until March 20, 1989, or until the position is filled. Appointment is subject to final budgetary approval. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Applications, nominations and enquiries should be directed to:

Dr. Richard M. Barham, Dean  
College of Family and Consumer Studies  
University of Guelph  
Guelph, Ontario  
CANADA N1G 2W1  
FAX # 519-824-9457  
Electronic Mail: drcbarham@vm.uguelph.ca

The University of Guelph is committed to Employment Equity.

### Positions in Finance School of Business Administration Acadia University Wolfville, Nova Scotia

We are interested in offering you a tenure-track position. You should have your doctorate in finance, although if you are ABD but otherwise a good candidate, we still want to talk to you.

If your interest is finance applied to entrepreneurship, small business, family business, or other areas of Enterprise Development, we really want to meet you. You will be particularly interested in the School's new Centre for Small Business and Entrepreneurship.

Acadia has 3500 students; the School 550. We are situated in the Annapolis Valley, one of the most beautiful spots in Canada. We offer a four year BBA programme within the context of the liberal arts environment of Acadia University. The programme stresses competency in the core areas of business administration, understanding of the social environment, and proficiency in communication. We emphasize quality in teaching and the development of supportive student faculty relationships. As well, competency in research is valued and supported.

In the finance area, we offer six courses at the introductory and advanced levels. You will have the opportunity to develop new courses, particularly in the Enterprise Development area.

These positions are available beginning in the 1989-1990 academic year.

Acadia's theme is "A place to grow". Perhaps we are the place where you can grow. Write to:



Dr. Fraser Dunford, P.Eng.  
Director  
School of Business Administration  
Acadia University  
Wolfville  
Nova Scotia  
B0P 1X0

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents in the first instance. Acadia University is an Equal Opportunity Employer.



### THE UNIVERSITY OF MANITOBA Faculty of Medicine

#### Professor and Head Department of Anesthesia

Applications are invited for the position of Head of the Department of Anesthesia at the Faculty of Medicine, University of Manitoba for a five year term commencing July 1, 1989, or as soon thereafter as possible.

Candidates should have a substantial record and academic achievement in Anesthesia and extensive experience in teaching and research, as well as proven administrative experience. The department is responsible for programs of education at the undergraduate and graduate levels. Rank and salary commensurate with qualifications and experience.

Candidates must have Senior Specialty qualifications in Anesthesia in the country of current practice and must be eligible for registration with the College of Physicians and Surgeons of Manitoba. Certification in Anesthesia by the Royal College of Physicians and Surgeons of Canada is preferred.

The University of Manitoba offers good working conditions, a competitive salary and an attractive fringe benefit package.

Both women and men are encouraged to apply. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

Applications and nominations should be accompanied by a curriculum vitae and submitted not later than March 31, 1989 to:

DR. B.W. KIRK  
CHAIR  
DEPARTMENT OF ANESTHESIA  
SEARCH COMMITTEE  
FACULTY OF MEDICINE  
UNIVERSITY OF MANITOBA  
A101 - 753 McDermott Avenue  
WINNIPEG, MANITOBA  
CANADA, R3E 0W3.

### THE UNIVERSITY OF BRITISH COLUMBIA UNIVERSITY LIBRARIAN

The University of British Columbia invites applications and nominations for the position of University Librarian.

The UBC Library is the second largest university library in Canada, with a collection comprising 2.7 million catalogued volumes and more than 4 million items in other formats. It provides support for a broad range of undergraduate, graduate, and professional programmes through a system which includes a central library and fifteen branch libraries. The Library has a staff of 370, including about 100 professional librarians, and an annual budget of \$16 million.

The University Librarian is the chief executive officer of the University Library, responsible for the management and development of the Library collection; the provision of library services; the management of the Library budget and allocation of resources; the continued development of automated management and other computer-based information systems; the direction and development of staff resources; the planning of future library services; and the Library's participation in regional, national, and international cooperative efforts. The University is currently engaged in a major development campaign, in which the Library figures prominently. The University Librarian reports directly to the Vice President, Student & Academic Services and is an ex-officio member of the University Senate.

Applicants must have a professional qualification in librarianship. Advanced degrees in librarianship, in addition to the professional qualification, or in other disciplines would be desirable. The successful candidate will have a thorough familiarity with the operation of a modern academic research library; strong leadership and management skills at a senior administrative level and in a collegial environment; and a demonstrated ability to represent the Library persuasively within the University and externally. A firm grasp of the issues facing research libraries and the trends that affect them is essential.

The appointment will be effective July 1, 1989. Salary will be competitive. The University Librarian is appointed for a renewable term of six years and will have a continuing appointment as a librarian. To be assured of full consideration, nominations and applications (including vitae and the names of three referees) should be submitted by March 31, 1989, to:



Dr. K.D. Srivastava  
Vice President  
Student & Academic Services  
The University of British Columbia  
6328 Memorial Road  
Vancouver, B.C.  
V6T 2B3

The University of British Columbia offers equal employment opportunities to qualified male and female applicants. In accordance with Canadian Immigration requirements, this advertisement is directed to qualified Canadian citizens and permanent residents of Canada.

### Vice-President (Academic) and Provost

The University of Calgary is seeking applications and nominations for the position of Vice-President (Academic) and Provost. The successful candidate will be named Associate Vice-President (Academic) for one year commencing July 1, 1989, and will become Vice-President (Academic) and Provost on July 1, 1990 for a five year term.

The University of Calgary enters its third decade as a growing, creative institution committed to excellence in the areas of teaching, research and service. The University has 15 faculties, many with an international reputation for scholarship and research achievement, almost 20,000 full and part-time students and a staff of 1,600 academics and 2,200 support staff members. Although its operating budget, exceeding \$150 million, is derived principally from the provincial government, the University enjoys strong financial support from the Calgary community.

The Vice-President (Academic) and Provost is the senior Vice-President and is responsible for the general supervision of academic affairs, the development of academic policy, and long-range academic planning. The Vice-President (Academic) and Provost is assisted by three Associate Vice-Presidents: Academic, Planning, and Student Affairs. The Deans, the Director of Libraries and Information Services, and the Registrar report to the Vice-President (Academic) and Provost.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

The University of Calgary is committed to employment equity.

The deadline for applications and nominations is February 28, 1989. Nominations and applications, including a curriculum vitae and the names and addresses of three referees, should be sent to:

Carol J. Clarke  
Executive Assistant to the President  
The University of Calgary  
2500 University Drive N.W.  
Calgary, Alberta T2N 1N4



### DEPARTMENT OF FRENCH

Applications are invited for 2 possible tenure track appointments at the rank of Assistant Professor in the Department of French on the Fredericton Campus of the University of New Brunswick. Candidates must hold a doctorate, have native or near-native command of French with some experience in university teaching, and will be expected to teach primarily language improvement courses at the undergraduate level, with the possibility of teaching in at least one of: French Canadian Literature, Translation, Comparative Structure, Lexicology and Syntax. Salary commensurate with qualifications and experience (1989-90 floor \$31,721). Send letter of application, including full curriculum vitae and names of three referees, to:

Dr. D.F.G. McIntyre, Chairman  
Department of French  
University of New Brunswick  
P.O. Box 4400  
Fredericton, NB  
E3B 5A3

These appointments are subject to budgetary approval, and will take effect on or after 1 July, 1989, with closing date for competition declared when positions are filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.



### UNIVERSITY OF NEW BRUNSWICK

### Carma Chair in Management

The University of Calgary invites applications and nominations for the Carma Chair in Management. Candidates must possess an outstanding record of scholarship and significant experience with senior management.

Salary is negotiable. The initial appointment will be for a five year term beginning July 1, 1989.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

Nominations and applications must be submitted before March 15, 1989 to:

Carma Chair Search Committee  
c/o Office of the Vice-President (Research)  
The University of Calgary  
2500 University Drive N.W.  
Calgary, Alberta T2N 1N4





# Positions available Postes vacants

## BROCK UNIVERSITY

**School of Administrative Studies.** Tenure track positions are available in the Department of Accounting and Finance for faculty with interests in Financial and Managerial Accounting, Taxation, Auditing and Information Systems. Currently the School offers an Accounting Major option within its Honors Bachelor of Administrative Studies Program. Within this program, approximately 250 students are enrolled in a Co-op Work-Study Program accredited by the Institute of Chartered Accountants of Ontario. In the Fall of 1989, a new degree program, leading to a Bachelor of Accounting degree is to be inaugurated. The program will integrate four years of study in accounting with a complement of business, social science, mathematics and humanities courses. Brock University, with more than 5,000 full-time students, is located in the heart of the Niagara Peninsula in St. Catharines, Ontario. The University offers excellent lifestyle options and is proximate to major business centres. Candidates with a Ph.D. in hand or in progress who are interested in both teaching and research are invited to apply. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. An application, including a curriculum vitae and the names of three referees, should be submitted to: T. Barnes, Chairperson, Department of Accounting and Finance, School of Administrative Studies, Brock University, St. Catharines, Ontario, L2S 3A1.

**UNIVERSITY OF WATERLOO, Business Administration.** Accounting. Applications are invited for faculty positions from those with teaching and research interests in (i) financial accounting, (ii) auditing, (iii) information systems, (iv) finance, (v) taxation, Ph.D. or equivalent. Salary will depend on qualifications. Appointments effective July 1, 1989 or by arrangement. Appointments available until positions filled. Send

resumes to Dr. J.R. Hanna, Director, School of Accountancy, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The availability of these positions is subject to budgetary approval. It is the intention of the University of Waterloo to fill its vacancies with recent Ph.D. graduates appointed as Assistant Professors wherever possible. Applications from women candidates are particularly welcome. An Employment Equity Employer.

## ANATOMY

**UNIVERSITY OF OTTAWA.** Applications are invited for one (1) Medical Research Council of Canada Scholarship to be sponsored by the Department of Anatomy. Candidates pursuing research in the area of Cell Biology are encouraged to apply. Preference will be given to individuals who use modern morphological techniques. Well equipped tissue culture and electron microscopic facilities are available. It is anticipated that the position will be transformed into a currently established tenure track appointment. The successful applicant will be sponsored in the 1989 competition for appointment in July, 1990. Send by March 1, 1989, a curriculum vitae, statement of research interests, reprints and three letters of reference to: Dr. Eunice R. Lee, Department of Anatomy, University of Ottawa, 451 Smyth Road, Ottawa, Ontario, Canada K1H 8M5

## ANTHROPOLOGY

**TRENT UNIVERSITY.** The Department of Anthropology, Trent University, invites applications for a one-year limited term position in cultural anthropology at the lecturer or assistant professor level to begin July 1, 1989. The successful applicant should have a specialization in the Anthropology of Art with an area of emphasis in the native art and architecture of the Americas. Ph.D. preferred. Duties will include full responsibility for the

teaching of an undergraduate course in "Art of the Americas", and substantial participation in the teaching of cultural anthropology at the first and second year levels. Send curriculum vitae and names of three referees to: Chair, Department of Anthropology, Trent University, Peterborough, Ontario, K9J 7B8 by March 15, 1989. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Trent University is an equal opportunity employer.

**TRENT UNIVERSITY.** The Department of Anthropology, Trent University, invites applicants for a one-year limited term position in linguistics at the lecturer or assistant professor level to begin July 1, 1989. Duties will include full responsibility for the teaching of an advanced undergraduate course in "Linguistic Analysis" and substantial participation in the teaching of introductory linguistics at the first and second year levels. Ph.D. preferred. Send curriculum vitae and the names of three referees to: Chair, Department of Anthropology, Trent University, Peterborough, Ontario, K9J 7B8 by March 15, 1989. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Trent University is an equal opportunity employer.

**MCMASTER UNIVERSITY.** The Department of Anthropology at McMaster University invites applications for a tenure-track or contractually limited position in cultural anthropology to commence July 1, 1989. Applicants will be expected to have a completed Ph.D. and to have teaching and research interests with particular emphasis on applied anthropology and Canada. The Department is particularly interested in candidates with expertise in cultural aspects of medical anthropology. Assistant will be at the rank of Assistant Professor. Salary is commensurate with qualifications and experience. Applications including a current curriculum vitae and the names of three referees should be sent to Professor Joseph C. Chalman, Department of Anthropology, McMaster University, Hamilton, Ontario, L8S 4L9. In accordance with immigration policy, this announcement is directed to citizens and permanent residents of Canada. The appointment is subject to final budgetary approval. The closing date for applications is February 28, 1989.

**LAKEHEAD UNIVERSITY.** The Department of Anthropology, Lakehead University, invites applications for a probationary (tenure-track) position in Medical Anthropology. The appointment, subject to final budgetary approval, will commence on January 1, 1990. Candidates should have a Ph.D. and demonstrated commitment to research and teaching in anthropology with emphasis on bio-cultural integration. Specialization in Native Health, particularly in Northern populations, would be especially valuable. Responsibilities include undergraduate teaching in both cultural and biological anthropology and the development of an active interdisciplinary research program in Native Health. Salary will be commensurate with qualifications and

experience. Applicants should send a curriculum vitae and the names of three referees by April 30, 1989 to Dr. J.H.M. Whillford, Dean of Arts and Science, Lakehead University, Thunder Bay, Ontario, P7B 5E1. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. An Equal Opportunity Employer.

## ART THERAPY

**CONCORDIA UNIVERSITY.** Assistant Professor in Art Therapy. The Department of Art Education and Art Therapy, Concordia University, seeks a full time tenure track appointment, or limited term appointment, (subject to funding) at the Lecturer or Assistant Professor rank. The appointee will be required to teach in Graduate programmes in Art Therapy at the Diploma and M.A. levels, supervise M.A. theses, and assist in administrative duties. The appointee must hold Registration as an A.T.R. (Credentialed Art Therapist) or equivalent, and must have experience in university teaching in Art Therapy. The candidate must have substantial clinical experience in working with a variety of client populations. Bilingualism (English/French) is an asset. Unilingual candidates must be prepared to acquire fluency in a second language. The candidate must be able to demonstrate competence in research, publications, and conference presentations, etc. Rank and salary will be commensurate with experience. All letters of application must be accompanied by a complete Curriculum Vitae and the names of three persons who would be prepared to serve as a referee. Deadline date for applications is March 31, 1989. Please address all applications to Dr. David Pariser, Acting Chair, Department of Art Education and Art Therapy, Faculty of Fine Arts, Concordia University, 1455 de Maisonneuve West, Montreal, Quebec, Canada H3G 1M8. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

**CONCORDIA UNIVERSITY.** Associate Professor in Art Therapy. Concordia University, Faculty of Fine Arts, Department of Art Education and Art Therapy, seeks a full-time tenure track appointment in Art Therapy, at the Associate Professor level. The appointment will commence on the 1st of June, 1989. Concordia University offers a two-year graduate training program with a mandatory orientation leading to professional qualification in art therapy, within recommended guidelines for the profession. The person appointed will be required to teach courses in art therapy offered at the Diploma and M.A. levels and liaise with the professional community. Applicants need to be suitably qualified in art therapy with a Masters Degree, a record of research and publication in the field of art therapy, to have at least 10 years professional experience in art therapy, and to have taught and supervised art therapy students at the graduate level. The candidate should have strong administrative abilities. It is especially important that applicants have had substantial experience of thesis advising. The applicant must be a registered Art Therapist (A.T.R. or equivalent). The candidate should have a

working knowledge of French. Salary will be commensurate with the applicant's qualifications and experience. All letters of application must be accompanied by a complete curriculum vitae and the names and addresses of three persons who would be prepared to serve as referees. Deadline for applications March 31st, 1989. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents. Please address all inquiries and applications to: David Pariser, Acting Chair, Department of Art Education and Art Therapy, Concordia University, 1455 de Maisonneuve West, Montreal, Quebec, H3G 1M8.

## ATMOSPHERIC SCIENCE

**DALHOUSIE UNIVERSITY.** With the financial assistance of the Atmospheric Environment Service and the Natural Sciences and Engineering Research Council of Canada, has funding for two additional tenure stream or tenure faculty positions available commencing July 1, 1989 in the university's new program of research and graduate studies in Atmospheric Science. Dalhousie has chairs in marine meteorology and climate research. The new program is a cooperative effort of the established Departments of Oceanography and Physics and Atmospheric Science. Appointments will be held in one or both of these Departments. The unifying theme of the new program is ocean-atmosphere interaction on a less than global scale. Preference will be given to candidates with a strong background in the climate area. Appointees will be expected to collaborate with colleagues at Dalhousie and at two nearby institutions, the Bedford Institute of Oceanography (Canada's principal oceanographic research centre) and the Atmospheric Environment Service, Bedford. Applications and requests for further information should be directed to Dr. Donald D. Betts, Dean of Science, Dalhousie University, Halifax, N.S., Canada B3H 4A6. Applications accompanied by a cv and the names of at least four referees should be received by 15 March 1989. Citizens of any country are welcome to apply. Dalhousie University has a policy of affirmative action in hiring qualified women faculty.

## BIOCHEMISTRY

**McGILL UNIVERSITY.** Department of Biochemistry. Professional Assistant: Ph.D., experience in recombinant DNA technology and tissue culture is essential. Project: Cloning and expression of eukaryotic initiator tRNA genes. Salary Minimum \$30,000 per annum commensurate with experience. Appointment: Commencing January 1, 1990 and renewable for three years. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Submit curriculum vitae including references and a list of publications to Dr. N. Sonenberg, Department of Biochemistry, McGill University, 3655 Drummond Street, Montreal, Quebec, H3G 1V6.

## BIOLOGY

**BISHOP'S UNIVERSITY.** Biology. Applications are invited for a one-year sabbatical replacement position at the

Assistant Professor level in the field of ecology. The position commences July 1, 1989. The candidate must have a Ph.D. and preferably also teaching experience. The candidate is expected to teach the following courses: general ecology, general botany, an advanced undergraduate course in botany, and also one or more of the following: plant ecology, plant taxonomy, population biology, or possibly another course in the candidate's field of expertise. Presently the salary of an Assistant Professor starts at \$32,712. Applications with curriculum vitae, evidence of teaching performance, and the names of three referees should be sent before March 1, 1989 to Dr. C.L. Arnot, Associate Dean, Bishop's University, Lennoxville, QC, J1M 1Z7. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

**TRENT UNIVERSITY.** Invites applications for a one-year limited term appointment in Biology at the Assistant Professor level subject to budgetary approval. The appointment will commence from July 1, 1989 until June 30th, 1990. Requirement for the position is a Ph.D. in a biological science and a background in a specific area of research with a background in invertebrate biology. The successful candidate will be expected to teach an upper-year course (topic to be negotiated), to share the teaching of an introductory biology course and to participate in Reading and Theses courses at the upper undergraduate level. Curriculum vitae and 3 letters of reference should be sent to the Chairman, Search Committee, Department of Biology, Trent University, Peterborough, Ontario K9J 7B8, by February 28, 1989. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

**McGILL UNIVERSITY.** Biology-Limnology. The Limnology Research Centre has openings for two Post-doctoral fellows. Area of aquatic expertise is open but applications in contaminant cycling or acidification, land-water interaction, or sediment biogeochemistry are especially welcomed. Send curriculum vitae, statement of research interests, and arrange for three letters of reference. A March 1989, to Dr. J. Kalf, Director, Limnology Research Centre, Dept. of Biology, McGill University, 1205 Dr. Penfield, Montreal, PQ, H3A 1B1.

**LAKEHEAD UNIVERSITY.** The Department of Biology at Lakehead University invites applications for a probationary (tenure track) position in Animal Physiology. Individuals with research interests in Aquatic Biology are particularly encouraged to apply. Applicants must have a Ph.D., preferably post doctoral experience, and will be expected to establish an independent, externally funded research program and to participate in Honours and M.Sc. thesis supervision. The department has excellent wet-lab and analytical facilities. Departmental research interests tend to focus on the biology of the boreal region. The successful candidate will be expected to exhibit the potential for teaching excellence and to teach courses in subjects of his/her interest as well as a half course in human physiology for nursing and physical education students. Applicants should send a curriculum vitae and the

## Advertising and censure

CAUT will not carry advertisements from censored universities. CAUT refuses ads from such universities because the Council explicitly recommends that members not take positions at universities which have been censored.

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names of these referees by March 31, 1989 to: Dr. J.H.M. de Vries, Dean of Science, Lakehead University, Thunder Bay, Ontario, P7B 5E1. This advertisement is effective July 1, 1989, in accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. An Equal Opportunity Employer.

**THE UNIVERSITY COLLEGE OF CAPE BRETON** seeks applications for tenure-track position, subject to budgetary approval, at the Assistant Professor level in one of the following areas: AQUATIC OTTAWA, PARASITOLOGY, and Botany. The successful candidate will be expected to establish an active, independent, research program and participate enthusiastically in undergraduate teaching. Teaching duties will include Introductory Biology and more advanced courses in the area(s) of specialty. A preference will be given to candidates with research interests in natural resources. Interested candidates should send their curriculum vitae and names and addresses of three referees to: Prof. L. Poligato, Chairman, Department of Mathematics and Natural Sciences, University College of Cape Breton, P.O. Box 5000, Sydney, Nova Scotia, Canada, B1P 6L2. Appointment effective July 1, 1989. Deadline for applications March 15, 1989.

**BIOLOGY/BIOCHEMISTRY OTTAWA. GENERAL HOSPITAL Research Assistant.** Recent Ph.D. in Biology or Biochemistry with major interest in the connective tissue to join a team of orthopaedic surgeons in the field of repair of bone and tendon. Salary will be commensurate with experience but not less than \$25,000 per annum plus fringe benefits. Send curriculum vitae and references to the University registrars. M.D.s interested to pursue orthopaedic research are welcome to apply. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. Please send curriculum vitae, copies of publications and three references to: Dr. H.K. Uthoff, Chairman and Professor, Division of Orthopaedic Surgery, Ottawa General Hospital, 551 Smyth Road, Ottawa, Ontario, Canada, K1H 8L6.

**HOPITAL GENERAL D'OTTAWA. Associé(e) en Recherche.** Ph.D. récemment gradué (Biologie ou Biochimie) avec intérêt majeur dans le tissu conjonctif pour se joindre à une équipe d'orthopédistes dans le domaine de la recherche osseuse et tendineuse. La tâche demandée de recherche n'est pas une tâche médicale. Nous offrons des bénéfices marginaux tels que stipulés par l'Université. M.D. intéressés de poursuivre une carrière en recherche orthopédique sont également invités à appliquer. Selon les exigences d'immigration Canada la référence sera donnée aux candidats canadiens ou aux immigrants légaux. Veuillez envoyer la demande avec votre C.V., les lettres à trois références au: Dr. H.K. Uthoff, Directeur et Professeur, Division de chirurgie orthopédique, Hôpital Général d'Ottawa, 501, chemin Smyth, Ottawa, Ontario, Canada, K1H 8L6.

**BUSINESS TRINITY WESTERN UNIVERSITY.** Business, all Position - Full Professor by Qualifications - Ph.D. and publications required, plus extensive teaching experience in a Christian college setting and some practical business experience. (c) Teaching Marketing, Business Law, Management and Advertising and with a demonstrated ability to integrate one's discipline with biblical Christian values. (d) Write to: Dr. Kenneth R. Davis, Dean, Trinity Western University, 7420 Glenview Rd., Langley, B.C., Canada, V3A 6H4. Trinity Western University has an evangelical Christian orientation and is chartered by the province of British Columbia and grants B.A., B.Sc., and B.Ed. degrees. (e) Opening for September, 1989.

**THE UNIVERSITY OF ALBERTA.** Faculty of Business. Applications are invited for full-time teaching positions from those with teaching and research interests in Accounting, Management Information Systems, Finance, and Marketing. Ph.D. and equivalent required or candidate should be at the completion stage of degree. Salary and rank depend on experience. Market supplements ensure that competitive offers are negotiable. Appointments normally effective July 1. Positions are subject to availability of funding. Send resume to: Dr. R.S. Smith, Dean, Faculty of Business, University of Alberta, Edmonton, Alberta, Canada, T6C 2R6. The University of Alberta is committed to the principle of equity in employment.

**BUSINESS ADMINISTRATION & COMMERCE UNIVERSITY OF WINDSOR.** Full-time

(tenure-track or limited term) and seasonal positions available in the following fields: (i) accounting, (ii) administrative studies (includes personnel, IR, management information systems, and marketing), (iii) business strategy and international business. PhD (or ABD) required for tenure-track positions. MBA acceptable for limited-term appointments. Relevant business, teaching and research experience is a desirable asset. Involved in teaching in dynamic undergraduate and MBA programmes. Salary and rank depend on qualifications and are commensurate with experience. Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University is committed to equity in employment. Female candidates are especially encouraged to apply. It is the intention of the University to fill its vacancies with assistant professors whenever possible. Each applicant should send curriculum vitae and the names and addresses of three referees to: Dean, Faculty of Business Administration, University of Windsor, Windsor, Ont. N9B 3P4.

**BISHOP'S UNIVERSITY, Business Administration.** Applications are invited to the following one-year term positions: Accounting, Finance, and Marketing. These appointments will normally be made at the rank of Lecturer or Assistant Professor. Candidates must have a Ph.D. (completed or near completion) or equivalent. Consideration will also be given to candidates with a B.A. and professional designation combined with considerable industry experience. Salary will depend upon qualifications and experience. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Send your curriculum vitae and the names of three referees to: Professor Stephen Ballow, Chairman, Appointments Committee, Bishop's University, 100 University Lane, Laval, Quebec, H1T 2M7.

**UNIVERSITÉ LAVAL. La Faculté des sciences de l'Administration de l'Université Laval invite les personnes intéressées à enseigner au niveau des trois cycles universitaires à la fin de la licence, à compter de septembre 1989. Ce enseignement et cette recherche pourraient être reliés à l'une des disciplines suivantes: comptabilité, finance, gestion, marketing, systèmes d'information organisationnels, économie appliquée à la gestion, systèmes de décision et de gestion des ressources humaines. Nous offrons des postes aux rangs d'adjoint ou d'agrégé. Les personnes intéressées doivent détenir un diplôme de maîtrise ou de doctorat. Les conditions d'emploi sont régies par la convention collective en vigueur. Les dates d'entrée en fonction sont à partir du 1er septembre. Pour plus de détails, envoyez votre curriculum vitae à Monsieur Charles A. Cairer, Vice-doyen aux ressources humaines, Faculté des sciences de l'Administration, Université Laval, Québec, G1K 7P4.**

**WILFRID LAURIER UNIVERSITY. Policy.** Applications are invited in the areas of Marketing, Operations and Decision Sciences and Policy for the 1989-90 academic year. Qualifications: PhD or ABD with teaching and research experience. Rank: Lecturer up to Full Professor. Salary and rank will depend on qualifications and experience. Applications accepted until positions are filled. Positions are subject to budget approval. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Send curriculum vitae and references to: Dr. Ron Gray, Associate Vice-Chancellor, School of Business and Economics, Wilfrid Laurier University, 75 University Ave., Waterloo, Ontario, N2L 3C1.

**CONCORDIA UNIVERSITY. Commerce.** Applications are invited for several teaching faculty positions in Organizational Behaviour, Organizational Development, Human Resource Management starting June 1, 1989. Applicants should hold a Ph.D. and be interested in both research and teaching. Salary and rank will depend on qualifications. Applications should be sent to: Dr. Blake Ashford, Department of Management, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec H3G 1M6.

**CONCORDIA UNIVERSITY. The Department of Finance at Concordia University invites applications for tenure-track and visiting positions at the rank of Assistant, Associate and Full Professors. All areas of Finance will be considered. Teaching at undergraduate, MBA, M.Sc. and doctoral levels. Very strong research experience. Terminal degree for applications. Will consider advanced ABDs at Assistant Professor rank. Higher ranks require demonstrated evidence of research**

productivity. Faculty involvement in executive development programmes and cooperative programmes with industry are encouraged. Opportunity to join a highly competitive and motivated Faculty. Salary and benefits very competitive. Applications are also invited for limited term appointments. MBA acceptable for limited-term appointments. Relevant business, teaching and research experience is a desirable asset. Involved in teaching in dynamic undergraduate and MBA programmes. Salary and rank depend on qualifications and are commensurate with experience. Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University is committed to equity in employment. Female candidates are especially encouraged to apply. It is the intention of the University to fill its vacancies with assistant professors whenever possible. Each applicant should send curriculum vitae and the names and addresses of three referees to: Dean, Faculty of Business Administration, University of Windsor, Windsor, Ont. N9B 3P4.

**THE UNIVERSITY OF NEW BRUNSWICK, FREDERICTON. Faculty of Administration** invites applications in Accounting, Finance, Human Resources, Information Systems, Organizational Management Systems, Organizational Theory and Business and Society. Applications are invited for tenure-track positions in all disciplines. Ph.D. completion or near completion in appropriate disciplines. Rank is generally Assistant or Associate Professor, depending on qualifications and experience, but persons with a very strong record of demonstrated achievement may be considered for the rank of full professor. Term positions at the rank of Lecturer may be available for applicants holding an MBA degree. Salary and rank will depend on qualifications and experience. May apply for visiting appointments. Appointments effective July 1, 1989 or January 1, 1990. Send curriculum vitae and references to: Dr. J.P. K.P.K. Chan, Faculty of Administration, University of New Brunswick, P.O. Box 4400, Fredericton, New Brunswick, Canada, E3B 5A3.

**BUSINESS POLICY. CONCORDIA UNIVERSITY. Business Policy.** Applications are invited for a tenure-track position and a visiting professor position in Business Policy/Strategic Management, effective June 1, 1989. Salary and rank will be commensurate with experience and qualifications. Ph.D. (completed or nearing completion) and evidence of strong research and teaching potential are required. Teaching at both the graduate and undergraduate levels will be expected. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Send curriculum vitae and references to: Dr. William D. Taylor, Department of Management, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec H3G 1M6.

**CHEMISTRY UNIVERSITY OF LETHBRIDGE. Faculty of Arts and Science. Department of Chemistry.** Applications are invited for a probationary (tenure-track) position at the rank of Assistant Professor level. Salary and rank will depend on qualifications. Budget approval. Candidates must possess a Ph.D. in Biochemistry. The University is primarily an undergraduate institution and is currently seeking excellence in teaching and scholarship. relevant experience that is considered an asset. The successful candidate is expected to teach biochemistry and some combination of introductory general and organic chemistry courses, and to develop research programs in the areas of experimental, in biochemistry. Minimum salary for Assistant Professor for 1988/89 is \$32,500. The closing date for applications is April 1, 1989. Applications including a curriculum vitae, a brief outline of research interests, and three letters of

reference should be sent to: Dr. C.O. Bender, Acting Chair, Department of Chemistry, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. In accordance with the Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.

**UNIVERSITY OF NEW BRUNSWICK. Department of Chemistry. Physical Chemistry.** Applications are invited for a tenure-track position in experimental physical chemistry. Outstanding candidates from any area of physical chemistry will be considered, though preference may be given to a person who complements the existing strengths of the department. Candidates must possess the PhD degree and a solid record of development, and be prepared to develop a vigorous research program. The position, which is subject to budgetary approval, is expected to be at the Assistant Professor level, but candidates whose experience and record merits a higher rank are encouraged to apply. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applicants should send a resume, an outline of research interests, and the names of three referees to: Dr. G.C. Brewer, Chairman, Department of Chemistry, University of New Brunswick, Box 5050, Saint John, N.B., Canada E5B 6E2.

**UNIVERSITY OF NEW BRUNSWICK. JACQUES CARPUS. The Department of Chemistry** currently has a vacancy for a full time instructor. The appointee will be responsible for teaching introductory courses in general chemistry and introductory organic chemistry. Summer duties will largely involve reviews of experiments, personal laboratory courses, and general preparation for the following year. An M.Sc. in Chemistry, and some laboratory instruction is preferred. Salary commensurate with qualifications and experience. Starting date: July 1, 1989. Applicants should forward a current C.V. and the names and addresses of three referees to: Dr. Peter G. Schuchman, Dean of Faculty, The University of New Brunswick, P.O. Box 5050, Saint John, N.B., E5B 4L5. Applications should be sent in accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.

**CONCORDIA UNIVERSITY. Department of Chemistry.** Applications are invited for a tenure-track position at the Assistant Professor level in Analytical, Physical or Organic Chemistry, commencing September 1, 1989. Qualifications: Ph.D. and demonstrated superior abilities in teaching and research. Holder of the position will be responsible for teaching and supervising students in research projects. In addition to research, this position involves the localization of plant substances, to blood disorders and to bacterial toxins. The position is open to men and women. In accordance with Canadian Immigration regulations, this notice is directed to the first instance to Canadian citizens and permanent residents. Please send letter of application with curriculum vitae and the names of three referees, by 28 February 1989, to: Robert A. Stairs, Professor and Chair, Chemistry Department, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M6.

**CHINESE CANADIAN COLLEGE FOR CHINESE STUDIES. Position: Director Academic.** Qualifications required: A strong background of expertise in Chinese philosophy, literature, and history; Teaching qualifications and experience at university/college level; Master's degree and teaching certificate, or equivalent; Fluent - and be able to teach effectively - in English, Mandarin, and Cantonese; Demonstrable leadership background and experience in designing and developing curricula of Chinese studies; Experience in counselling Oriental students and in supervising students' academic programmes; Skilled in Chinese calligraphy. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Duties: Coordinate the integral and general research program, develop the curriculum of Pacific Rim studies; Teach English to Chinese as a second language, and the reverse, and this in both Mandarin and Cantonese; Conduct class for applications: Complete a dossier and resume must be received by the College,

at 855-859 Cornwall Street, Victoria, British Columbia, Canada, V8W 1R2, not later than 28th February, 1989.

**YORK UNIVERSITY. Department of Arts. Department of Languages, Literatures and Linguistics. Chinese language and literature instructor.** Contractually limited position commencing July 1, 1989. Position subject to budgetary approval by the University. Required: MA or equivalent, teaching experience at the university level. Publications desirable. Candidates should be able to teach Modern Standard Chinese to speakers of non-standard dialects, teach translation (Chinese-English and English-Chinese) and to offer a course in modern Hong Kong and Taiwan literature. Salary and rank commensurate with experience. Applicants should send a covering letter stating interests relative to this position and an updated curriculum vitae. The should also arrange to have three letters of recommendation, teaching evaluation or attestations and transcripts of graduate studies sent to: Robert Fink, Chair, Department of Languages, Literatures and Linguistics, York University, North York, Ontario, Canada, M3J 1P3. Application deadline: March 1, 1989. York University is implementing a policy of employment equity. Qualified women and men are encouraged to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

**UNIVERSITY OF BRITISH COLUMBIA. Department of Asian Studies. Position in Chinese Language.** Applications are invited for an eight to twelve-month leave replacement position at the Assistant Professor level to teach courses in modern Chinese literature in the 1989-1990 academic year. Completed or near completed Ph.D. required, as is a very good command of spoken and written Chinese. Some language teaching experience necessary. Salary commensurate with qualifications. Send curriculum vitae, copies of publications, and the names and addresses of three referees to Professor Daniel L. Overmyer, Head, Department of Asian Studies, University of British Columbia, Vancouver, B.C., Canada V6T 1W5. The deadline for receipt of applications is March 31, 1989. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

**CONCORDIA UNIVERSITY. The Department of Cinema of the Faculty of Arts.** Concordia University announces a leave replacement position in Film Studies for the academic year 1989-90. Duties include full time teaching and supervising students in the General and Specialization programmes in Film Studies, and a contribution to the administration of the programme and the department. Desirable teaching and research qualifications considered as assets are: Ph.D. in Film Studies or the equivalent; a good record of publications; bilingualism; demonstrated ability to teach a variety of Film Studies courses, such as history or aesthetics surveys, English language film, mass spectrometry, documentary and experimental videos, or 'Women and Film'. Rank will be Assistant or Associate professor depending upon qualifications and experience. Curriculum vitae and inquiries should be addressed to Professor John Locke, Chair, Department of Cinema, VA-255, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M6. The deadline is one month after the date of this advertisement, or as soon as the position is filled. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

**CLASSICS UNIVERSITY OF MANITOBA. The Department of Classics, University of Manitoba** invites applications for the following positions. The successful applicant will be required to teach a variety of Greek and Latin courses, courses in Greek and Roman antiquity, and a variety of classical courses in Classics in translation. Each appointee will teach three (3) full (sessional) courses or the equivalent. One or more of the Ph.D. holders will be expected to teach a variety of Greek and Latin courses in Greek and Roman antiquity, and a variety of classical courses in Classics in translation. Each appointee will teach three (3) full (sessional) courses or the equivalent. One or more of the Ph.D. holders will be expected to teach a variety of Greek and Latin courses in Greek and Roman antiquity, and a variety of classical courses in Classics in translation. Each appointee will teach three (3) full (sessional) courses or the equivalent. 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Ontario, K1S 5B6, Canada. In accordance with Canadian immigration requirements, applicants will be given a priority review and permanent residents. Both women and men are encouraged to apply. Deadline for application is March 31, 1989.

**COMMUNICATIONS/SPEECH TRINITY WESTERN UNIVERSITY.** Communications/Speech. a) Professor, Assistant Professor. b) Qualification - Ph.D. in Speech Communications plus some teaching experience in a Christian college context. c) Teaching duties: Communication Theory, Writing for Media and Publication, Cross Cultural Communications, and with a demonstrated ability to integrate one's discipline biblically Christian values. d) Write to: Dr. Kenneth R. Davis, Dean, Trinity Western University, 7600 Glover Road, Langley, B.C. V3A 6H4. Trinity Western University has an evangelical Christian orientation, is chartered by the province of British Columbia and grants B.A., B.Sc., and B.Ed. degrees. e) Opening for September, 1989.

**COMPARATIVE DEVELOPMENT STUDIES TRENT UNIVERSITY.** Comparative Development Studies. A tenure track position. Invited for a one year limited term or visiting appointment as a sabbatical replacement. The successful candidate will be expected to develop and/or teach survey course on development issues, and will teach an upper-year course in an area of comparative development or equivalent preferred. Enquiries about the courses and the program should be sent to John H. Mann, Chair, Comparative Development Studies, Trent University, Peterborough, Ontario K7J 7B8. Closing date for applications: February 28, 1989. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

**COMPUTER SCIENCE UNIVERSITY OF MANITOBA.** Computer Science. Applications are being invited for a tenure track position at the assistant professor level in the Department of Computer Science, University of Manitoba, subject to availability of funding. Ph.D. in Computer Science or related field is required. Position available July 1, 1989. Salary is dependent on qualifications and experience. Preference for specialization in the area of distributed systems or programming languages. Responsibilities will be teaching primarily at the undergraduate level and conducting research. Both women and men are encouraged to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Deadline for receipt of applications is March 1, 1989. Apply to: Prof. R. Stanton, Head, Department of Computer Science, University of Manitoba, Winnipeg, Manitoba, Canada R3T 2N2.

**UNIVERSITY OF GUELPH.** Department of Computing & Information Science. Applications are invited for a tenure track faculty position at the Assistant Professor level. The department offers a stimulating environment for high quality teaching, graduate student supervision and research in applied computing science. Candidates with proven research abilities and an earned Doctorate in Computing Science will be considered; preference will be given to applicants with expertise in Human-Computer Interaction. The department has 15 faculty, with active research groups in Human-Computer Interaction, Expert Systems, Image Processing, and VLSI/CAD. A wide range of equipment is available for teaching and research, including microcomputer labs (IBM, Apple, workstation network), and servers. (See on an Ethernet), mainframe class (IBM 3081D), and connection to Netherbush/Bell. Salary will be commensurate with qualifications and experience. Application, curriculum vitae, and three reference contact names should be forwarded to the Chair, Department of Computing and Information Science, University of Guelph, Guelph, Ontario, N1G 2W1. This appointment will be made on a full-time basis, or on a part-time basis, as possible thereafter. Subject to final budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Guelph is committed to Employment Equity.

**YORK UNIVERSITY. GLENDON COLLEGE.** The Department of Computer Science at Glendon College is seeking applicants for a tenure track position at the level of Assistant or Associate Professor; rank is dependent upon qualifications and experience. Equivalent to a Ph.D. in Computer Science and evidence of scholarly research. Teaching will be at the undergraduate level, with possible future

participation in graduate teaching. Assistance in planning the development of new courses and programs. An Applied Computer Science will also be expected. The successful candidate will be bilingual although most of the teaching will be in English. Salary commensurate with qualifications and experience. York University is implementing a policy of employment equity. Qualified women and men are invited to apply. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Send letters of application, curriculum vitae and arrange to have three letters of reference sent directly to: Dr. R. Savary, Chairman, Department of Computer Science at Glendon College, 2275 Bayview Avenue, Toronto, Ontario, M2N 3M6. (GLC00001) @ YUENUS.YORKU.CA. Effective date of appointment: July 1, 1989. Application deadline: April 15, 1989.

**UNIVERSITE YORR. COLLEGE GLENDON.** Le Département d'informatique du Collège Glendon met en concours un poste de professeur(e) à temps plein, correspondant à la permanence. L'enseignement et le rang de professeur(e) adjoint(e) ou de professeur(e) agréé(e), selon les besoins de la discipline. Les candidats doivent posséder un diplôme de maîtrise ou de doctorat en informatique, un dossier de recherche. La personne sélectionnée enseignera au niveau du premier cycle et participera à l'élaboration de programmes d'enseignement au niveau des études supérieures. On s'attend également à ce que le candidat participe au développement de ce qu'on appelle des programmes d'information. Elle devra être bilingue bien que l'essentiel de son enseignement soit en français. Les lettres de recommandation et le D. R. Savary, Directeur du département d'informatique, Collège Glendon, 2275 Bayview Avenue, Toronto, Ontario, M2N 3M6. (GLC00001) @ YUENUS.YORKU.CA. L'Université York applique une politique d'équité en matière d'emploi. Sont invitées à se présenter les femmes et les hommes possédant les qualifications requises. Conformément aux exigences d'immigration Canadienne, cette annonce est adressée aux citoyens canadiens et résidents permanents. Entrez en fonction: le 1er juillet 1989. Date limite de dépôt des candidatures: 15 avril 1989.

**UNIVERSITY OF WATERLOO.** The Department of Computer Science at the University of Waterloo comprises 40 full-time faculty members engaged in research and teaching activities. The Department and twelve computer research laboratories are housed in the new 300,000 sq. ft. building at Davis Computer Research Centre. The government of the Province of Ontario has awarded a five-year (renewable) Centre of Excellence in Computing Science grant to provide funding for basic and applied research in computer science to the University of Waterloo. The University of Waterloo (with participation from Queen's University and the University of Western Ontario). The University of Waterloo invites applications for a tenure track position in Computer Science. A Ph.D. in computer science is required, with evidence of outstanding research accomplishment or potential in the areas of artificial intelligence or hardware and software systems. Salary is commensurate with experience. Applications from women and men are encouraged. Ph.D. graduates are particularly welcome. Inquiries should include a curriculum vitae and the names of three references and should be directed to the chairman: Prof. J.A. Brozowski, Department of Computer Science, University of Waterloo, Waterloo, Ontario, N2L 2G1. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. An Employment Equity Employer.

**CREATIVE WRITING THE UNIVERSITY OF VICTORIA** invites applications for the following seasonal position. Scientists to teach creative writing courses and workshops in playwrighting in the Creative Writing Program at the University of Victoria, B.C., from September 1, 1989 to April 30, 1990. The applicant should be able to teach scriptwriting for stage and should have teaching experience in creative writing. This position will be filled subject to availability of funds. Canadian immigration regulations require the University to consider applications from both Canadian citizens and permanent residents of Canada before assessing applications from other persons. The University of Victoria offers equal employment opportunities to qualified male and female applicants. Women are particularly encouraged to apply. Applications will be

accepted until March 15, 1989. Applications, including a current c.v., should be sent to: Prof. D. Wynand, Chairman, Creative Writing Program, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2V2.

**CRIMINOLOGY SIMON FRASER UNIVERSITY.** The School of Criminology is inviting applications in relation to a tenure track position at the Assistant Professor level, which, subject to final budgetary approval, will be available at the start of the academic year 1989/90. The School has a well-established undergraduate programme with some 650 Majors in Criminology and Criminal Justice. Graduate programmes leading to the degrees of M.A. and Ph.D.; there are some 70 students enrolled in such programmes. The teaching faculty is multi-disciplinary and, at present, consists of 19 members. There are exceptional research opportunities which include access to Simon Fraser University's Criminology Research Centre, Institute for Studies in Criminal Justice Policy, Northern Criminal Justice Resource Centre, Psychology and Law Institute, 2. Ph.D. in a social or behavioural science discipline, and 3. B.A. accompanied by at least one other graduate degree (e.g. LL.M. and S.J.D.) with demonstrated research and teaching interests in criminology. The appointment is directed to Canadian citizens and permanent residents of Canada. Applications from ABD's with exceptional qualifications. Note: In accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents of Canada. 3. To undertake research and conduct courses will be in one of the following areas: criminal law, criminal perspectives in criminology and criminal justice, criminology and psychology on qualifications and experience. 5. Applications will be treated in confidence and should be sent together with c.v. and names and addresses of three references to: Dr. Simon Verdun Janus, Director, School of Criminology, Simon Fraser University, Burnaby, B.C. V5A 1S6. The successful candidate may commence his/her duties on 1 September 1989. 7. Applications will be accepted until 11 March 1989.

**CROP SCIENCE UNIVERSITY OF GUELPH.** Department of Crop Science. Assistant and/or Associate professor. Forage Genetist. Full time probationary position (tenure track). Responsibilities include: teaching at the graduate and undergraduate levels, graduate student supervision, research and extension. Research emphasis will be in the area of genetics and development of forage crops (implication of forage species. In addition to conducting independent research the successful candidate will contribute to the work of a multi-disciplinary team of cell biologists, plant physiologists, plant breeders and agronomists, working toward the improvement of forage crops. Excellent laboratories, controlled environment facilities, and field research facilities are available. Applicants should possess a Ph.D. in an area of Genetics, Physiological Genetics, Plant Developmental Genetics or related discipline. The ideal applicant will also have experience in modern approach to crop improvement, an ability to link basic knowledge with agricultural problems, a strong interest in collaborative research, will develop interpersonal skills and a strong interest in faculty/student interaction. The successful applicant would be expected to play a major role in advanced undergraduate teaching, graduate student supervision and research related to forage crop improvement. Salary and rank will be commensurate with training and experience. Send curriculum vitae and the names and addresses of three references to: Dr. W.D. Beveridge, Dept. of Crop Science, University of Guelph, Guelph, Ontario, Canada, N1G 2W1. Closing date February 28, 1989 or until a suitable candidate is identified. This position is subject to final budgetary approval. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Guelph is committed to Employment Equity.

**DANCE YORK UNIVERSITY.** Faculty of Fine Arts. Department of Dance. A full time, contractually limited teaching position may lead to tenure, if appropriate. Responsibilities include: development, implementation and evaluation of a post-secondary dance program, instruction, critical operation analysis, clinical staff appointments, coordination of patient care and permanent residents. York University is implementing a policy of employment equity. Qualified women and men are invited to apply.

**YORK UNIVERSITY.** Faculty of Fine Arts. Department of Dance. A full time, contractually limited Artist-In-Residence position is available from August 15, 1989 to May 15, 1990. (Subject to budgetary approval by the University). Applicants may apply to hold the position on a full-time basis or on a part-time basis. The position is held from August 15, 1989 to December 30, 1989, or January 1, 1990 to May 15, 1990. The successful candidate will be in dance or equivalent professional qualifications. Teaching experience in a university dance programme is an asset. The preferred candidate will be: (a) mature artists with sustained performing, choreographic and teaching experience in modern dance. This position includes a salary and fringe benefits for the performance ensemble and for dance concerns. The candidate(s) will teach upper level dance major and technical and/or composition and generally contribute to the creative, artistic and scholarly goals of the department. Academic and administrative duties may include service on committees, administrative assignments, student advising and curriculum assessment. Salary commensurate with experience and qualifications. Send applications with curriculum vitae, and three letters of reference to: Dr. Mary Jane Warner, Chair, Department of Dance, Faculty of Fine Arts, York University, North York, Ontario, Canada, M3J 1P3. Application deadline is September 1, 1989. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. York University is implementing a policy of employment equity. Qualified women and men are invited to apply.

**YORK UNIVERSITY.** Faculty of Fine Arts. Departments of Dance and Music. Subject to budgetary approval, the Department of Dance and the Department of Music are seeking an individual to make a tenure track cross-appointment in Ethnology to commence July 1, 1989. The successful candidate will be considered. Prospective candidates should have credentials in Dance Ethnology and/or Music. The position involves a methodology, fieldwork, ritual and performance studies. The preferred candidate should be able to teach in interdisciplinary courses from first to fourth year. The duties may include teaching in both graduate and undergraduate programmes, and the development of a programme of productive research. The preferred candidate will have a PhD or equivalent and a minimum of three years teaching experience in a post-secondary dance/music programme. Rank and salary will depend on qualifications and experience. Send curriculum vitae and three references to: Dr. Mary Jane Warner, Chair, Department of Dance, York University, North York, Ontario, M3J 1P3. Deadline for applications is February 28, 1989. York University is implementing a policy of employment equity. Qualified women and men are invited to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

**DENTISTRY THE UNIVERSITY OF BRITISH COLUMBIA.** Faculty of Dentistry. Full-time Faculty appointment as Director of the Department of Endodontics may lead to tenure, if appropriate. Responsibilities include: development, implementation and evaluation of a post-secondary dental program, instruction, critical operation analysis, clinical staff appointments, coordination of patient care and permanent residents. York University is implementing a policy of employment equity. Qualified women and men are invited to apply.

clinical programs with research and education programs. Abilities in billing and accounting procedures desirable. Dental degrees and experience in dental education and administration required. Strength in communication and interpersonal skills is essential. Salary commensurate with qualifications and experience. The University of British Columbia is an equal opportunity employer. Starting date, July 1, 1989. Send letter of application, curriculum vitae and 3 references to: Dr. Paul B. Robertson, Dean, Faculty of Dentistry, University of British Columbia, 3425-2194 Health Sciences Mall, Vancouver, B.C. V6T 1W5. Closing date for applications is March 31, 1989. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

**DESIGN NOVA SCOTIA COLLEGE OF ART AND DESIGN.** Design. An initial three year, full time appointment at the rank of Associate Professor in the Design Division (Computer). Contract to commence July 1, 1989. The successful candidate will teach in Computer Art and Design. This instruction will use existing software and include 2D and 3D image making, page layout and video animation. The applicant should also have an interest in developing computer related curricula relevant to the needs of the college. A graduate degree or equivalent professional experience in computer graphics and related technologies is required. Experience of working with graphics software in a microcomputer environment is desirable. Salary dependent upon qualifications and according to the College salary grid. In accordance with Canadian immigration regulations, this notice is directed to Canadian citizens and permanent residents. Send applications with curriculum vitae and names of references to: Scott Macdonald, Dean of Academic Affairs, Nova Scotia College of Art and Design, 5163 Duke Street, Halifax, Nova Scotia, B3J 3J6. Please refer to file No. 204 in your letter.

**DRAMA UNIVERSITY OF REGINA.** Department of Drama. Applications are invited for an Artist-in-Residence to teach acting and movement for the stage. Applicants should have undergone professional training and worked in professional theatre, experience in teaching would also be desirable. Appointment to be made on an academic year 1989-90. This appointment is normally renewable for a second year. Salary is negotiable in the assistant professor range. Send complete resume and three references by March 1, 1989 to: Dr. Martin Bergbusch, Associate Dean, College of Fine Arts, University of Regina, Regina, Saskatchewan, S4S 0A2. In accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents.

**ECONOMICS BISHOP'S UNIVERSITY.** Applications are invited for a one year sabbatical replacement at the rank of Lecturer or Assistant Professor. The successful candidate will be expected to teach microeconomics, macroeconomics and one or more courses in money and banking, public finance, fiscal policy or his/her area of specialization. The appointment will begin July 1, 1989. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications with curriculum vitae, evidence of teaching performance if available, and the names of three references should be sent before 1 March 1989 to: Dr. A.F. De Man, Associate Dean of Social Science, Bishop's University, Lennoxville, Quebec, J1M 1Z7.

**MCMASTER UNIVERSITY.** The Department of Economics at McMaster University invites applications for a senior instructor, contractually limited appointment. Applicants will be expected to have a completed or nearly completed Ph.D. All candidates will be considered. The successful candidate will teach undergraduate courses at the introductory and intermediate levels, and possibly graduate courses or graduate level courses in higher areas of specialization. Salary is commensurate with qualifications and experience. Applications including current curriculum vitae and the names of three references should be sent to Professor Stuart Westman, Chairman, Department of Economics, McMaster University, Hamilton, Ontario, L8S 4M4. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The appointment is subject to final budgetary approval. The closing date for applications is March 15, 1989.

**ROYAL ROADS MILITARY COLLEGE.**

**The History and Political Economy Department of Royal Roads Military College** invites applications for a tenure-track position at the Assistant to Full Professor level. The position requires: Applications are invited from all areas of economics although a particular interest in microeconomics, money and banking and international economics would be considered an asset. Candidates should have a PhD or equivalent experience in economics and the names of three referees at the undergraduate level would be desirable. It is hoped to complete the selection process by 15 April, 1989. Send curriculum vitae and the names of three referees to: Dr. John S. Mohrhardt, Principal, Royal Roads Military College, FMO Valley, B.C., V0V 1B0. In accordance with Canadian Immigration requirements preference will be given to Canadian citizens and permanent residents. Royal Roads Military College is an equal opportunity employer and has a co-ed student population.

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successful classroom teaching experience. Rank and Salary: Comm. Post: Opened with academic qualifications and experience. The 1988-89 salary range for lecturers is from \$24,492 to \$32,495. The salary range for assistant professors is from \$30,711 to \$43,995. Negotiations for a new salary agreement are currently in progress. Deadline: March 31, 1989. The position begins July 1, 1989 and ends June 30, 1990. Applicants are requested to forward a letter of application and curriculum vitae to the following addresses: arrangements should be made for three references to be forwarded independently. Applications for further information are directed to: Dr. J. H. Pope, Head, Department of Curriculum Studies, College of Education, University of Saskatchewan, Saskatoon, Saskatchewan, Canada, S7N 0W0. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

**UNIVERSITY OF SASKATCHEWAN, College of Education, Poste Ouvert:** Domaine de l'éducation en sciences sociales. Nous sollicitons des candidats au poste de Professeur (français-anglais) pour éventuellement un poste permanent. Le candidat doit enseigner en français et en anglais des cours de méthodologie niveau au diplôme et au rapport à l'éducation en sciences sociales; superviser les étudiants et des stagiaires; se lancer personnellement dans un programme de recherche; participer activement au développement professionnel d'enseignants en fonction (avoir le besoin s'en fait sentir); éventuellement enseigner d'autres matières. Qualifications: le candidat doit la préférence aux candidats qui: a) ont terminé leur doctorat; a) ont été publiés ou a) ont fait de la recherche; a) ont de l'expérience en développement de programmes se rapportant à l'éducation en sciences sociales; a) ont de l'expérience à enseigner dans une salle de classe; a) ont habité dans une université; a) ont été collègues. Rank and traitement: Ceux-ci seront fonction des qualifications. En 1988-89, l'échelle des salaires pour les professeurs assistants variant de \$27,115 à \$43,995. On est en train de réviser les salaires. Pour poser votre candidature, veuillez envoyer au plus tard le 31 mars 1989 votre lettre et curriculum vitae à Dr. Jack Pope, Head, Curriculum Studies Department, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. Le candidat devra s'arranger pour que trois répondants envoient directement une lettre de recommandation à l'adresse ci-dessus. Conformément aux exigences prescrites en matière d'immigration au Canada, cette annonce s'adresse aux citoyens canadiens et aux immigrants réels.

**EDUCATIONAL ADMINISTRATION UNIVERSITY OF ALBERTA.** The Department of Educational Administration at the University of Alberta invites applications for a tenure track position at the Assistant Professor level effective July 1 or September 1, 1989 (subject to budgetary provisions). Current salary range is \$33,144 to \$47,280. The Department is launching an M.Ed. level specialization on the principalship emphasizing clinical experience and effective practice. Accordingly, preference will be given to persons with previous involvements in school leadership roles and in instructional innovations linking theory and practice. Preparation should be of sufficient breadth and depth to qualify the applicant for teaching and research in one or more of the specialized areas of Educational Administration. Applicants will forward the following materials: 1. A letter of application. 2. A curriculum vitae. 3. A copy of the applicant's doctoral dissertation for brief description of the study it completed. 4. A recent curriculum vitae. 5. Names and current addresses of three referees who can attest to the applicant's position as scholar and as an educational leader. The closing date is March 31, 1989; all documentary material must have been received by the Department by this date. Applications should be directed to: Dr. W.H. Worth, Acting Chairman, Department of Educational Administration, 7-110 Education North, University of Alberta, Edmonton, Alberta, T6G 2G5. The University of Alberta is committed to the principle of equality in employment in accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

**ENGINEERING Metallurgical Engineering.** Applicants are invited for the post of

Research Associate in Mineral Processing. The applicant must possess a Society of Engineers in Minerals Engineering or the equivalent. The applicant must have a minimum of 3 years' design development (hardware and software) and laboratory (laboratory testing and in-plant). Applications, including a C.V. and an experimental research proposal, should be sent to: Prof. J.A. Finch, Chairman, Department of Mining and Metallurgical Engineering, McGill University, 3450 University St., Montreal, P.Q. H3A 2A4. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

**UNIVERSITY OF NEW BRUNSWICK, Civil Engineering.** Applications are invited for a tenure track position in Civil Engineering in the Division of Mathematics, Engineering and Computer Science. Candidates should have a Ph.D. in Civil Engineering or an M.Sc. with extensive experience. Duties include teaching undergraduate courses including the supervision of laboratories, research in the field and in the laboratory, coordination of the Marine Engineering program currently being offered with the assistance of Saint John Shipbuilding Limited and Memorial University, and research in the field. The position is full-time and commencing March 31, 1989 with an appointment to be made effective July 1, 1989. The position is subject to budgetary approval. Rank and salary will be commensurate with qualifications. Applications, including curriculum vitae and names of three referees, should be sent to: Dr. J. McGahan, Dean, Faculty of Engineering, New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.

**ROYAL MILITARY COLLEGE OF CANADA.** **Génie électrique/informatique.** 1. Le département de génie électrique et génie informatique offre un poste permanent ou à terme limité, au rang de chargé de cours ou de professeur(e) adjoint(e). 2. Le candidat doit avoir un diplôme de génie équivalent, en génie électrique ou informatique, ou une maîtrise de fin de son cycle, en génie électrique ou informatique. 3. Responsabilités: enseigner et superviser à tous les cycles, faire de la recherche en génie électrique ou informatique, et effectuer des tâches de génie informatique ou la puissance électrique. La connaissance du français est essentielle. 4. Soumettre sa demande par écrit, avec curriculum vitae et lettres de recommandation, à l'adresse ci-dessus. Les lettres de recommandation doivent être adressées à M.B. Brighton, Directeur, Département de Génie, Royal Military College of Canada, Kingston, Ontario, K7K 5L0. 5. Le Royal Military College of Canada est une institution coéducationnelle et ce poste est ouvert également aux hommes et aux femmes. Prétérance sera accordée aux citoyens ou citoyens du Canada, aux résidents permanents et immigrants au Canada. Les concours de recrutement offerts aura été accablés. 6. An English version of the advertisement for this position is available. The French version is essential may be obtained from Dr. N. Gauthier, Assistant to the Principal, at the above address (Tel: 613 541 6266).

**ROYAL ROADS MILITARY COLLEGE, Electrical Engineering.** The Department of Engineering at Royal Roads Military College invites applications for a tenure-track position at the Assistant or Associate Professor level commencing 1 July 1989. Applicants should have a PhD in Electrical Engineering or in a closely related field and be eligible for registration in the Association of Professional Engineers of British Columbia. The successful applicant will be expected to teach undergraduate engineering and computer science courses. Experience and ability to develop new courses in controls, signal processing, robotics, and computer systems in electrical engineering would be an asset. The College has excellent computing resources which include a network of 25 Apple II/III workstations. The College also presents many opportunities for a career researcher. Salary will be commensurate with qualifications. Interested individuals should send with their letter of application, a curriculum vitae and the names and addresses of three referees to: Dr. J.S. Gauthier, Head, Royal Roads Military College, FMO 5E1, in accordance with Canadian Immigration regulations. Applications should be sent to: Dr. J.S. Gauthier, Head, Royal Roads Military College is a co-ed student population.

**McGILL UNIVERSITY.** The Department of Electrical Engineering is seeking to fill a junior tenure track position in the area of electrical engineering. The successful applicant will have a Ph.D. degree, and a strong experimental

background and demonstrated expertise in the analysis and design of communications systems. Preferred areas of applications are optical communications for broadband systems, or wireless communications for mobile radio, satellite or packet radio networks. Responsibilities will include assistance in the development of an experimental research program, and the maintenance of the undergraduate communications laboratory. A very strong commitment to undergraduate as well as graduate teaching is expected. Applicants are asked to send a letter of application, their curriculum vitae as well as the names of three referees to: Professor N.C. Rum, Chairman, Department of Electrical Engineering, McGill University, 3480 University Street, Montreal, Quebec, H3A 2A7. In compliance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

**THE UNIVERSITY OF WESTERN ONTARIO.** Applications are invited for research and/or teaching positions at the Assistant/Associate Professor level. Salary and rank will be commensurate with experience. The Department of Civil Engineering and Applied Science is a well funded exceptionally active graduate research programme with strong links to industry. Applicants should have a Ph.D. (or equivalent), have demonstrated potential to conduct research and be committed to quality teaching. We are seeking applicants with significant research experience in two areas: (1) soil/structural dynamics, and earthquake engineering; (2) numerical modelling in geotechnical engineering and its application to field problems. Professional registration or potential for registration is desirable. Duties include: teaching undergraduate and graduate teaching, research and graduate student supervision, and normal administrative work. The starting date is January 1, 1989 and the position may be vacant by mutual consent. Candidates may apply in confidence by submitting a curriculum vitae and the names of at least three referees to: Professor M.P. O'Rourke, P. Eng., Chairman, Department of Civil Engineering, Faculty of Engineering and Applied Science, University of Western Ontario, London, Ontario, Canada, N6A 5B9. Processing of applications will start on February 27, 1989. Positions are subject to budgetary approval. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. The University of Western Ontario is an Equal Opportunity Employer.

**ROYAL MILITARY COLLEGE OF CANADA.** **PROFESSEUR (GÉNIE ÉLECTRIQUE).** 2. Ph.D. ou des spécialisations suivantes sont préférées: mécanique appliquée, robotique, fabrication assistée par ordinateur. 3. Enseigner les cours de mécanique appliquée (dynamique) et la robotique. Le (la) candidat(e) devrait posséder une connaissance approfondie de la production. 4. L'échelle des salaires pour 1987-88 était de \$29,885 à \$43,846; le salaire dépendra de l'expérience et des qualifications. 5. Les lettres de recommandation doivent être adressées à M.B. Brighton, Directeur, Département de génie mécanique, Royal Military College of Canada, Kingston, Ontario, K7K 5L0. 6. Date d'entrée en fonction: 1 juillet 1989. 7. Date limite: 30 avril 1989. Ce concours s'adresse de préférence aux citoyens canadiens et aux immigrants réels. Le Royal Military College of Canada est une institution coéducationnelle et ce poste est ouvert également aux hommes et aux femmes. Pour un anglais version of this ad for a position where French is essential, write to: Dr. N. Gauthier, Assistant to the Principal.

**LAKESHED UNIVERSITY. School of Engineering.** The Department of Civil Engineering invites applications for a probationary (tenure-track) lecture position in the School of Civil Engineers with experience in construction engineering. The successful candidate will be expected to teach mechanical and civil engineering courses. We have the interest and ability to conduct research in construction engineering. Applicants should hold a Ph.D. degree. This position is subject to final budgetary approval. To apply, send curriculum vitae and the names and addresses of three referees to: Dr. Dianne L. McMahon, Head, School of Professional Studies, Lakeshore University, Thunder Bay, Ontario, P7B 5E1. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. An Equal Opportunity Employer.

**LAKESHED UNIVERSITY. School of Mechanical Engineering.** The Department of Mechanical Engineering invites applications for a probationary (tenure-track) lecture position from Industrial Engineers holding a Ph.D. The successful candidate will be expected to teach electrical and undergraduate level courses. We have the interest and ability to conduct research. This position is subject to final

budgetary approval. To apply, send curriculum vitae and the names and addresses of three referees to: Dr. Dianne L. McMahon, Dean of Professional Studies, Lakeshore University, Thunder Bay, Ontario, P7B 5E1. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. An Equal Opportunity Employer.

**UNIVERSITY OF WATERLOO, Electrical Engineering.** The Department of Electrical Engineering at the University of Waterloo is seeking candidates for appointment to tenure track faculty positions. Applicants are invited in all branches of electrical engineering but preference will be given to persons specializing in these areas: communications, high voltage insulation and microwave integrated circuits. The level of the appointments and salary will be commensurate with the qualifications of the candidate. It is the intention of the University of Waterloo to fill its vacancies with recent Ph.D. graduates appointed as Assistant Professors wherever possible. The candidate must have a doctoral degree and a strong commitment to research and teaching. Candidates should send curriculum vitae and the names of three referees to: Professor F. Blach, Chairman, Faculty Search Committee, Department of Electrical Engineering, University of Waterloo, Waterloo, Ontario, Canada, N2L 2G1. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applications from women candidates are particularly welcome. An Employment Equity Employer.

**ENGLISH BISHOP'S UNIVERSITY.** English. Applicants are invited for a twelve-month probationary (tenure-track) position as Lecturer or Assistant Professor in eighteenth century literature. The successful candidate will be expected to teach a survey course and another first year course. The appointment will begin July 1989. A Ph.D. is preferred. In addition to the normal academic requirements, this advertisement is directed to Canadian citizens and permanent residents. The successful candidate will be expected to have curriculum vitae, evidence of teaching performance if available, and the names of three referees should be sent before 1 April 1989 to: Dr. Brian J. Macdonald, Associate Dean of Humanities, Bishop's University, Lennoxville, Quebec, J1M 1Z7.

**UNIVERSITY OF ALBERTA, School of ISLAND.** 1. Subject to budgetary approval, applications are invited for a limited term appointment at the rank of Assistant Professor. 2. Candidates should have Ph.D.s and experience teaching freshman composition and at least one of the following: a) American literature, English literature, literature survey courses, Restoration and Eighteenth Century Literature. 3. Duties include: teach undergraduate courses, supervise graduate students, and associated activities. 4. Salary according to rank and experience for an 8 or 9 month term to a maximum of \$27,000. 5. Applications should be sent to: Dr. J. Fraser, Chair, Department of English, University of P.E.I., 550 University Avenue, Charlottetown, P.E.I., C1A 4P3. Candidates should also have three letters of reference sent to the Chair. 6. Appointment effective 1 August or 1 September, 1989. 7. Closing date for receipt of applications - March 31, 1989 or when position is filled. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

**LAKESHED UNIVERSITY. School of Engineering.** The Department of Civil Engineering invites applications for a probationary (tenure-track) lecture position in the School of Civil Engineers with experience in construction engineering. The successful candidate will be expected to teach mechanical and civil engineering courses. We have the interest and ability to conduct research in construction engineering. Applicants should hold a Ph.D. degree. This position is subject to final budgetary approval. To apply, send curriculum vitae and the names and addresses of three referees to: Dr. Dianne L. McMahon, Head, School of Professional Studies, Lakeshore University, Thunder Bay, Ontario, P7B 5E1. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. An Equal Opportunity Employer.

**LAKESHED UNIVERSITY. School of Mechanical Engineering.** The Department of Mechanical Engineering invites applications for a probationary (tenure-track) lecture position from Industrial Engineers holding a Ph.D. The successful candidate will be expected to teach electrical and undergraduate level courses. We have the interest and ability to conduct research. This position is subject to final

conditions of employment in relation to these positions are in accordance with an academic appointment between the University and the Canadian Union of Educational Workers. Qualifications: Candidates should have teaching experience, Ph.D. preferred. Applications, accompanied by transcripts, a full c.v. showing qualifications and previous experience, and the names of three referees who have been asked to write on the candidate's behalf should be sent to: Professor D. McMahon, Chair, Department of English Literature, Trent University, Peterborough, Ontario K9J 7B8 before April 1, 1989.

**ENVIRONMENTAL & RESOURCE STUDIES TRENT UNIVERSITY.** Environmental and Resource Studies Program. Applications are invited for a two or three year limited term appointment at the Assistant Professor level from July 1, 1989. Candidates should have a Ph.D. or equivalent academic experience in environmental and resource science and be currently active in research. Undergraduate teaching responsibilities will include some of the following: environmental assessment, environmental impact assessment, energy science and policy, water pollution, forestry, and nuclear radiation. There also may be some involvement in the Master's programs in Watershed Ecosystems, and/or Canadian Heritage and Environment. Submit curriculum vitae and names of two referees, should be sent to Professor Cyril Carter, Chair, Environmental and Resource Studies Program, Trent University, Peterborough, Ontario K9J 7B8, by February 28, 1989. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Trent University actively encourages female applicants.

**FINANCE SAINT MARY'S UNIVERSITY.** Department of Finance and Investment Science. Applications are invited for one tenure track and two limited term appointments. Appointments are commencing September 1, 1989. To teach undergraduate courses in Finance and Investment Science, a Ph.D. is required. In addition to the normal academic requirements, this advertisement is directed to Canadian citizens and permanent residents. The successful candidate will be expected to have curriculum vitae and the names of three referees to: Dr. Paul Dixon, Chairman, Department of Finance and Investment Science, Saint Mary's University, Halifax, NSJ 3K3.

**FINE ARTS NOVA SCOTIA COLLEGE OF ART AND DESIGN.** Studio (Painting): Two initial three-year appointments at the rank of Assistant Professor. The successful candidate will be expected to teach undergraduate courses primarily in painting but also in sculpture and drawing. The College Qualifications: An M.F.A. degree or equivalent professional experience. A command of representational skills and knowledge of current ideas and practices in painting are desirable. Candidates should be professionally active as painters. Salary dependent upon qualifications and according to college salary grid. In accordance with Canadian immigration regulations, this notice is directed to Canadian citizens and permanent residents. Closing date: March 31, 1989. Address letter of application, detailed Curriculum Vitae and names of references to: Scott MacDougall, Dean of Academic Affairs, Nova Scotia College of Art and Design, 5163 Duke Street, Halifax, Nova Scotia, B3J 3J6. Please refer to file No. 114 in your letter.

**NOVA SCOTIA COLLEGE OF ART AND DESIGN.** Studio (Painting): Two initial three-year appointments at the rank of Assistant Professor. The successful candidate will be expected to teach undergraduate courses primarily in painting but also in sculpture and drawing. The College Qualifications: An M.F.A. degree or equivalent professional experience. A command of representational skills and knowledge of current ideas and practices in painting are desirable. Candidates should be professionally active as painters. Salary dependent upon qualifications and according to college salary grid. In accordance with Canadian immigration regulations, this notice is directed to Canadian citizens and permanent residents. Closing date: March 31, 1989. Address letter of application, detailed Curriculum Vitae and names of references to: Scott MacDougall, Dean of Academic Affairs, Nova Scotia College of Art and Design, 5163 Duke Street, Halifax, Nova Scotia, B3J 3J6. Please refer to file No. 106 in your letter.

**NOVA SCOTIA COLLEGE OF ART AND DESIGN - Ceramics.** One 8-month

Sessional appointment (September 1, 1989 to April 30, 1990) in Ceramics and one 8-month Sessional appointment between the M.F.A. degree or equivalent professional experience. Teaching experience is desirable. Salary dependent upon qualifications and according to the College salary grid. Appointment will normally be made at the level of Lecturer or Assistant Professor. In accordance with Canadian Immigration regulations, this notice is directed to Canadian citizens and permanent residents. Closing date: March 31, 1989. Address letter of application, detailed Curriculum Vitae and names of references to: Scott MacDougall, Dean of Academic Affairs, Nova Scotia College of Art and Design, 5163 Duke Street, Halifax, Nova Scotia, B3J 3J6. Please refer to file No. 314 in your letter.

**NOVA SCOTIA COLLEGE OF ART AND DESIGN - Printmaking:** One 8-month Sessional appointment (September 1, 1989 to April 30, 1990) in Ceramics and one 8-month Sessional appointment between the M.F.A. degree or equivalent professional experience. Teaching experience is desirable. Salary dependent upon qualifications and according to the College salary grid. Appointment will normally be made at the level of Lecturer or Assistant Professor. In accordance with Canadian Immigration regulations, this notice is directed to Canadian citizens and permanent residents. Closing date: March 31, 1989. Address letter of application, detailed Curriculum Vitae and names of references to: Scott MacDougall, Dean of Academic Affairs, Nova Scotia College of Art and Design, 5163 Duke Street, Halifax, Nova Scotia, B3J 3J6. Please refer to file No. 112 in your letter.

**NOVA SCOTIA COLLEGE OF ART AND DESIGN - Studio (Painting):** One 8-month Sessional appointment (September 1, 1989 to April 30, 1990) in Ceramics and one 8-month Sessional appointment between the M.F.A. degree or equivalent professional experience. Teaching experience is desirable. Salary dependent upon qualifications and according to the College salary grid. Appointment will normally be made at the level of Lecturer or Assistant Professor. In accordance with Canadian Immigration regulations, this notice is directed to Canadian citizens and permanent residents. Closing date: March 31, 1989. Address letter of application, detailed Curriculum Vitae and names of references to: Scott MacDougall, Dean of Academic Affairs, Nova Scotia College of Art and Design, 5163 Duke Street, Halifax, Nova Scotia, B3J 3J6. Please refer to file No. 113 in your letter.

**NOVA SCOTIA COLLEGE OF ART AND DESIGN - Studio (Painting):** One 8-month Sessional appointment (September 1, 1989 to April 30, 1990) in Ceramics and one 8-month Sessional appointment between the M.F.A. degree or equivalent professional experience. Teaching experience is desirable. Salary dependent upon qualifications and according to the College salary grid. Appointment will normally be made at the level of Lecturer or Assistant Professor. In accordance with Canadian Immigration regulations, this notice is directed to Canadian citizens and permanent residents. Closing date: March 31, 1989. Address letter of application, detailed Curriculum Vitae and names of references to: Scott MacDougall, Dean of Academic Affairs, Nova Scotia College of Art and Design, 5163 Duke Street, Halifax, Nova Scotia, B3J 3J6. Please refer to file No. 114 in your letter.

**NOVA SCOTIA COLLEGE OF ART AND DESIGN - Jewellery:** One 8-month Sessional appointment (September 1, 1989 to April 30, 1990) in Ceramics and one 8-month Sessional appointment between the M.F.A. degree or equivalent professional experience. Teaching experience is desirable. Salary dependent upon qualifications and according to the College salary grid. Appointment will normally be made at the level of Lecturer or Assistant Professor. In accordance with Canadian Immigration regulations, this notice is directed to Canadian citizens and permanent residents. Closing date: March 31, 1989. Address letter of application, detailed Curriculum Vitae and names of references to: Scott MacDougall, Dean of Academic Affairs, Nova Scotia College of Art and Design, 5163 Duke Street, Halifax, Nova Scotia, B3J 3J6. Please refer to file No. 613 in your letter.

**FORESTRY UNIVERSITE L'AVANT (Professeur) En Dendrométrie du Poste:** Enseignement de la dendrométrie aux étudiants du 1er cycle; instruments de mesure, de sessé de données et de







**BISHOP'S UNIVERSITY.** The Department of History, Bishop's University, invites applications for a 1 year (teaching) position in Canadian History, effective July 1, 1989, at the rank of Lecturer or Assistant Professor. A Ph.D. and some teaching experience are preferred. Applicants should send curriculum vitae and three letters of recommendation to be sent to: Dr. Brian Jenkins, Associate Dean, Humanities, Bishop's University, Lennoxville, Quebec, J1M 2T7. Closing date 1 March 1989. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.

**MOUNT ALLISON UNIVERSITY.** Department of History. Applications are invited for a one-year leave replacement position, subject to budgetary approval, commencing on July 1, 1989. Ph.D. is preferred and publications and teaching experience will be taken into account. The successful candidate will be expected to teach a Survey Course in Canadian History, a second year level course in the history of the Atlantic Provinces, and a senior year Seminar on Modern Canada. The appointment will be at the rank of Lecturer or Assistant Professor. The salary is \$24,103 to \$34,995, for Assistant Professor is \$28,689 to \$41,300. An application should include a curriculum vitae with at least three letters of reference, and be sent to: Dr. Graham Adams, Jr., Acting Head, Department of History, Mount Allison University, Sackville, New Brunswick, E0A 3C0. The closing date for receipt of applications is March 15, 1989. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Both women and men are encouraged to apply.

**MONTREAL UNIVERSITY.** Seasonal Appointment in French History. The Department of History, McGill University, invites applications for a nine-month seasonal appointment in French History to begin September 1, 1989. Candidates will be asked to teach: one half introductory course in French History (19th century), one intermediate course on European Thought from the Renaissance to the Twentieth Century (6 credits), and one seminar of the candidate's choice dealing with Early Modern France (6 credits). Teaching experience and the Ph.D. are preferred. Applicants should send a curriculum vitae, a current annual salary minimum for Assistant Professors, and three letters of recommendation, including curriculum vitae, three letters of recommendation, and resumes should be addressed to: Professor Myron Echenberg, Chairman, Department of History, McGill University, 855 Sherbrooke St. W., Montreal, Quebec, H3A 2T7. Closing date for applications is April 1, 1989. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Please send applications and resumes with three references sent to: Dr. C.A. Kent, Head, Department of History, University of Saskatchewan, Saskatoon, SK S0N 0X0. Deadline for receipt of applications: 28 February 1989.

**HORTICULTURAL SCIENCE.** UNIVERSITY OF GUELPH. Department of Horticultural Science. Tenure-track Faculty Position in Plant Biochemistry/Nutrition. The Department of Horticultural Science, University of Guelph, invites applications for a tenure-track faculty position at the Assistant Professor level in Plant Biochemistry/Nutrition. Preference will be given to candidates with training in plant biochemistry and/or plant physiology. The successful applicant will be expected to establish a strong, independent research program involving one or more horticultural species, to supervise graduate students, to participate in university-wide undergraduate and graduate teaching programs and to interact with the horticultural industry. Salary will be commensurate with qualifications and experience. Applications including a curriculum vitae, a statement of research interests and the names of three references should be sent to: Dr. J.E. Thompson, Chair, Department of Horticultural Science, University of Guelph,

Guelph, Ontario, Canada, N1G 2W1. The closing date for receipt of applications is March 31, 1989 or when the position is filled. The position is subject to final budgetary approval. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Guelph is an Equal Opportunity Employer.

**HUMAN DEVELOPMENT.** CONCORDIA UNIVERSITY. Post-Doctoral Fellows. The Centre for Research in Human Development at Concordia University is currently accepting applications for post-doctoral research training opportunities, beginning in September 1989. The Centre is currently supporting "centre d'excellence" and currently hosts ongoing research in the following areas: cognitive development in infancy, sex-differentiation and gender role learning in early childhood, the development of social stereotypes, peer interaction and social competence, effects of daycare environments on children's development, personality and age-related changes in cognitive and linguistic development in aging populations, adjustment in normal aging, the role of caregivers for dementia patients, and a longitudinal inter-generational study of children and aging. The Centre provides a stimulating research environment with excellent facilities, including the Family Study Lab. Candidates' research interests should complement one or more ongoing research programs at the Centre. Priority will be given to candidates who are externally sponsored post-doctoral fellows, although internal funding for salary and research expenses may also be available. Please address letters of inquiry and C.V.s to: Dr. Lisa A. Serbin, Director, Centre for Research in Human Development, 1455 Avenue du Commerce Blvd., West, Montreal, Quebec, H3G 1M8.

**HUMAN ECOLOGY.** UNIVERSITY OF MANTOBA. Position Opening (1) in Applied Child Development. The Department of Family Studies at the University of Manitoba has a tenure track position available (subject to funding) at the Assistant or Associate Professor level in the area of Applied Child Development with emphasis on infant and toddler development. The successful candidate will teach undergraduate and graduate courses in the areas of social-emotional and exceptional development, assessment and intervention strategies with preschool children and families and should be committed to an active program of research in applied child development. The successful candidate will have a Ph.D. in psychology or related field. Preference will be given to applicants holding a Ph.D. or equivalent who have demonstrated teaching and research. Salary to be commensurate with qualifications and experience. Both men and women are encouraged to apply. Applications, including curriculum vitae and names of three referees should be sent by April 30, 1989 or until the position is filled. The position will be available July 1, 1989.

**UNIVERSITY OF MANITOBA.** Position Opening (2) in Applied Child Development. The Department of Family Studies, University of Manitoba has a full time tenure track position available (subject to funding) at the Assistant or Associate Professor level in the area of Applied Child Development with emphasis on development in the preschool child. The successful candidate will teach undergraduate and graduate level courses in child development; and child care policy. The successful candidate will have a Ph.D. in psychology or related field. Preference will be given to applicants holding a Ph.D. or equivalent and who have demonstrated teaching and research. Salary to be commensurate with qualifications and experience. Both men and women are encouraged to apply. Applications, including curriculum vitae and names of three referees should be sent by April 30, 1989 or until the position is filled. The position will be available July 1, 1989.

**HUMAN ECOLOGY.** University of Manitoba, Winnipeg, Manitoba R2T 2N1. The position will be available July 1, 1989.

**SHRINERS HOSPITAL FOR CRIPPLED CHILDREN.** Immunologist: Autolymunism to Cartilage. A vacancy exists for an Immunologist in our research group to work on immunity to cartilage proteoglycan in arthritis in humans and animals. The applicant should have a Ph.D. degree with at least 5 years post-doctoral experience including detailed knowledge of cellular immunity to cartilage proteoglycan. The successful applicant will be appointed as assistant professor in the Department of Surgery, McGill University at a salary of \$37,000 Canadian per annum. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. All applications with the names of three referees should be sent to: Dr. A.R. Poole, Director, Joint Diseases Laboratory, Shriners Hospital for Crippled Children, 1529 Cedar Avenue, Montreal, Quebec, H3G 1A6, Canada.

**INFORMATION SYSTEMS.** SAINT MARY'S UNIVERSITY. Department of Finance and Management Science. Applications are invited for two tenure track positions in information systems. Doctorate in hand or near completion is required. Appointment effective September 1, 1989. Successful candidates are expected to teach in the B.Comm. and MBA programs and have a strong research orientation. Salary is commensurate with qualifications and experience. Submit curriculum vitae and the names of three references to: Dr. Paul Dixon, Chairman, Department of Finance and Management Science, Saint Mary's University, Halifax B3H 3C3.

**JAPANESE.** UNIVERSITY OF ALBERTA. Japanese. The University of Alberta, Department of East Asian Languages and Literatures, invites applications for a full-time, tenured position in Japanese. The successful candidate will be responsible for teaching Japanese language and literature to students at the undergraduate and graduate levels. The candidate should have a native-like fluency in Japanese language, literature or linguistics. The position will include instruction of all levels of Japanese. The appointment will be from September 1, 1989 through April 30, 1990. The salary will be in the range of \$17,195 to \$22,000 (currently under review), and dependent upon experience and qualifications. Please send resume and three confidential letters of reference to: Dr. Sonja Aizawa, Chair, East Asian Languages & Literatures, University of Alberta, Room 409 Arts Building, Edmonton, Alberta, T6E 2E1, by April 30, 1989. The University of Alberta is an equal opportunity employer, but, in accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

**LABOUR STUDIES.** MASTER UNIVERSITY. Offer a 3-year B.A. and 4-year honours in Labour Studies. A contractually limited position will be made in Labour Studies at the Assistant Professor level, commencing July 1, 1989, subject to final budgetary approval. Salary commensurate with qualifications and experience. Candidates in Social Sciences, especially in ANTHROPOLOGY, ECONOMICS, POLITICAL SCIENCE, SOCIOLOGY and SOCIAL WORK, are encouraged to apply. The successful candidate will preferably qualify for appointment in one of the departments or schools of the Faculty of Social Sciences. The teaching load will normally be divided between Labour Studies and the Department of Social Work to which he/she is appointed. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applications, including curriculum vitae and names of three referees to: Dr. A.L. Robb, Director, Labour Studies Programs, McMaster University, Hamilton, Ontario L8S 4L7. Applications will be accepted until February 28, 1989.

**LAW.** CARLETON UNIVERSITY. Subject to budgetary approval, the Department of Law, Faculty of Social Sciences, invites applications for a tenure track position (tenure track) full at the Associate Professor or Full Professor level in the field of International Human Rights and Refugee Law. Candidates should have an LL.B. or equivalent or an advanced degree in law or a related discipline, as well as an established record of teaching experience and scholarship. Carleton's Department of Law is a unit dedicated to the study of law as a social and political phenomenon. Its research is interdisciplinary research and policy issues is a distinct advantage. Salary will be commensurate with rank and experience.

In accordance with the requirements of the Immigration and Employment and Immigration, this advertisement is directed to Canadian citizens and permanent residents. Qualifications of other sex are encouraged to apply. Applicants are requested to forward a curriculum vitae, copies of publications and the names of three referees to: Chair, Appointments Committee, Department of Law, Carleton University, Ottawa, Ontario, K1S 5B6. The closing date for receipt of applications is April 1, 1989.

**LINGUISTICS.** THE UNIVERSITY OF MANITOBA. Department of Linguistics invites applications for a full-time seasonal position, subject to final budgetary approval, for 1989-90 (1 September to 31 May), at the rank of Assistant Professor and with salary to depend on qualifications and experience. The Linguistics Department at present consists of seven regular staff (including two with cross-appointments) and a number of contract research associates, through the Associates. The department's new MA/Ph.D. programme is to be launched in September 1989. Teaching duties will be in the core areas of general linguistics with research specialties open. The ideal candidate would have a fair for teaching and a substantial field of research. The doctoral degree (or equivalent) is required; candidates are also asked to submit evidence of successful teaching and research. Both women and men are encouraged to apply. In accordance with Canadian Immigration regulations, priority will be given to Canadian citizens and permanent residents. Applications and three letters of reference should be sent by 28 February 1989 to: H.C. Wolfart, English Department, University of Manitoba, Winnipeg, Manitoba, R2T 2N2, (204) 474-9472.

**MANAGEMENT SCIENCE.** SAINT MARY'S UNIVERSITY. Department of Finance and Management Science. Applications are invited for a tenure track position in Management Science. Doctorate in hand or near completion is required. Appointment effective September 1, 1989. An interest in applied survey sampling or experimental design is desirable, but all areas of management science, especially management/statistics will be considered. Tenure track candidates are expected to teach in the B.Comm. and MBA programs and have a strong research orientation. Salary is competitive. Submit curriculum vitae and the names of three references to: Dr. Paul Dixon, Chairman, Department of Finance and Management Science, Saint Mary's University, Halifax B3H 3C3.

**MATHEMATICS & STATISTICS.** BISHOP'S UNIVERSITY. Mathematics. Applications are invited for a one year leave replacement position in the Department of Mathematics at the rank of Lecturer or Assistant Professor level. The present salary floor for the Assistant Professor rank is \$32,712. Applications with curriculum vitae and the names of three referees should be sent to: Dr. C.L. Ama, Associate Dean, Division of Natural Sciences and Mathematics, Bishop's University, Lennoxville, Quebec J1M 2T7. The deadline for applications is March 1, 1989. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

**MOUNT SAINT VINCENT UNIVERSITY.** Department of Mathematics. Mount Saint Vincent University, invites applications for a full-time position at the Assistant Professor level beginning July 1, 1989. The position is subject to budgetary approval. A Ph.D. in Mathematics or a related field is required, as well as previous experience in teaching and research. All research specializations are of interest. Responsibilities include research, and teaching undergraduate courses in Calculus, Linear Algebra, and Statistics. Salary will be commensurate with qualifications and experience, and curriculum vitae and the names of three referees to: Dean of Humanities and Sciences, Mount Saint Vincent University, Halifax, Nova Scotia B3H 2S9. Applications for consideration in the first instance will be given only to Canadian citizens and permanent residents.

**THE UNIVERSITY OF WESTERN ONTARIO.** The Department of Statistics and Actuarial Sciences of the University of Western Ontario invites applications for limited term positions in areas such as statistics, applied probability, operations research, quality assurance and actuarial science. The positions will be at the rank of Lecturer or

Assistant Professor and the term of the appointments will be from nine to twelve months with possibility of one or more becoming tenure track. Salary and rank will be commensurate with qualifications and experience. Special arrangements will be made for the summer months. Appointments will be made subject to funding being available. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. Applications, including a detailed curriculum vitae and the names of three referees, should be sent to: Dr. B. MacNeill, Chairman, Department of Statistics and Actuarial Sciences, The University of Western Ontario, London, Ontario N6A 5B7 Canada. The University of Western Ontario is an Equal Opportunity Employer.

**THE UNIVERSITY OF WINNIPEG.** The Department of Mathematics and Statistics, University of Winnipeg, will have one or two tenure track positions at the Assistant or Associate level over the next two years (subject to budgetary approval) to start on or after July 1, 1989. Applications are invited from persons holding a doctoral degree and doing research in any area of pure or applied mathematics. Preference will, however, be given to those having research interests compatible with those of the Department. These include discrete mathematics, combinatorics, graph theory, algebra, analysis, and projective geometry, analysis of algorithms, logic, point-set topology. The University of Winnipeg is an undergraduate institution with a strong commitment to teaching and research. Duties of a new appointee will include research, teaching and administration. Application, including a curriculum vitae, should be sent to: Dr. Lynn M. Batten, Graduate Studies, University of Mathematics and Statistics, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada, R3B 2E9. Candidates should also arrange for three letters of reference to be sent directly to the above address. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

**UNIVERSITY YORK. COLLEGE GLENDALE.** Le Département de mathématiques sollicite des candidatures pour un poste permanent conduire à la maîtrise ou au rang de professeur (à l'adjoint(e) ou agrégé(e) selon les qualifications et l'expérience. Les candidats doivent avoir un doctorat en Mathématiques avec spécialisation en analyse ou en topologie et des publications dans ces domaines. Un haut niveau de compétence en français et en anglais est requis. La personne sélectionnée devra obligatoirement posséder une maîtrise de deux langues. Les fonctions principales de ce poste seront la recherche et l'enseignement de cours de mathématiques au niveau des programmes de baccalauréat. Le salaire conforme à la convention collective et selon l'expérience. Envoyer lettre de candidature, curriculum vitae et laire par lettre recommandée avec trois lettres de recommandation à: Monsieur J.C. Bouchard, Directeur, Département de mathématiques, Collège Glendale, Université York, 2275 avenue Bayview, Toronto, Ontario, M2N 3M6. Conformément aux exigences d'immigration Canada, cette annonce s'adresse aux citoyens canadiens et aux résidents permanents. L'université York apprécie une politique ouverte en matière d'emploi. Sorti l'université York, les femmes et les hommes possédant les qualifications requises, sont encouragés à postuler. Date de clôture du concours: 15 avril 1989.

**UNIVERSITY OF NEW BRUNSWICK.** The Department of Mathematics and Statistics at the University of New Brunswick anticipates a tenure track position in Mathematics or Statistics beginning July 1, 1989, subject to budgetary approval. Ph.D. required (or near completion). Duties will include teaching, research, and supervision. Send an up-to-date curriculum vitae and the names of three referees to: Dr. R.D. Small, Chairman, Department of Mathematics and Statistics, University of New Brunswick, P.O. Box 4400, Fredericton, N.B. A1B 4X6. Applications received until the position is filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and legal residents of Canada.

**UNIVERSITY OF WATERLOO.** Department of Applied Mathematics. Applications are being accepted for the position of Research Associate in general relativity and cosmology, commencing March 1989 or as soon thereafter as possible. It is expected that the successful applicant will already have an established

research record at the postdoctoral level in general relativity, together with a broad knowledge of other areas in applied mathematics. Research duties will involve both independent and interactive investigations in classical general relativity. Subject to the availability of research funds, the applicant will receive at least initially, with the possibility of renewal. The salary will be a minimum of \$24,000 per annum, and may be possible to arrange further increases. Please indicate an additional recommendation. Applicants are asked to submit a research proposal and a curriculum vitae, and to send at least three letters of reference to be sent on their behalf. The deadline for applications is March 15, 1989. Applications and letters of reference should be addressed to: The Chairman, Department of Applied Mathematics, University of Waterloo, Waterloo, Ontario N2L 3G1. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications from women candidates are particularly welcome. An Employment Equity Employer.

**MEDICINE.** DALHOUSIE UNIVERSITY. School of Medicine. Department of Community Health & Epidemiology. Applications are invited for the position of Health Services Researcher in Community Health & Epidemiology. The holder of this challenging appointment will administer a Department of eight full-time and approximately 20 part-time faculty engaged in teaching, research and service. The successful applicant will be responsible for developing and administering all aspects of teaching and research in community health and epidemiology and its sub-disciplines within the Department of Community Health & Epidemiology. Dalhousie University has a policy of affirmative action in hiring qualified women academic staff and, in accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents. The successful candidate, together with curriculum vitae and the names of three referees, should be sent to: Dr. T.J. Murray MD, Dean, Faculty of Medicine, St. Charles Hospital Medical Building, Dalhousie University, Halifax, Nova Scotia, B3H 4H7.

**UNIVERSITY OF CALGARY. Molecular Oncology.** The Oncology Research Group requires a Research Associate to do high quality research on molecular mechanisms of hepatocarcinogenesis. Candidates must be thoroughly familiar with recombinant DNA techniques as applied to molecular biology and gene expression. In addition, candidates must have good experience in cultivation of human hepatoma cells in serum-free conditions. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. This position is located in Calgary. Salary and benefits are commensurate with qualifications and experience. Send curriculum vitae and three references to: Dr. T. Tamaki, Oncology Research Group, Faculty of Medicine, The University of Calgary, 3330 Hospital Drive N.W., Calgary, Alberta T2N 4N1.

**UNIVERSITY OF CALGARY. Research Associate in Gastroenterology.** Applications are invited for a Senior Research Associate in Gastroenterology commencing July 1, 1989. The position involves a biochemical background with expertise in lipid chromatography and a strong working knowledge of bile salt and biliary physiology. Successful experience is an asset. Minimal qualifications include an M.D. or Ph.D. plus five years postdoctoral training in Biliary Physiology and Gastroenterology. This position is funded from external sources and is not a University support staff position. Application, including curriculum vitae and three letters of reference, should be sent prior to April 15, 1989, to Dr. T. Tamaki, Oncology Research Group, Faculty of Medicine, The University of Calgary, 3330 Hospital Drive N.W., Calgary, Alberta T2N 4N1.

**ST. MICHAEL'S HOSPITAL.** Head - Division of Orthopaedics. St. Michael's Hospital, a Division of Orthopaedics, is a teaching hospital, fully affiliated with the University of Toronto, with a busy trauma service, invites applications for the position of Head of Division of Orthopaedics. Located in downtown Toronto, the hospital is in close proximity to the University of Toronto and the University of Health Sciences research activities. Essential requirements for the position include a clear commitment to patient care, demonstrated clinical and research interests, and a strong leadership in teaching and research. Applicants must have certification by the



UNIVERSITY OF SASKATCHEWAN  
College of Pharmacy. Applications are invited for a full-time tenure track position in the Department of Pharmaceutical Sciences. Applicants should have training (at the Ph.D. level) and/or post-doctoral experience in the area of pharmaceuticals. Responsibilities will include teaching undergraduate and postgraduate students, conducting research in pharmaceuticals, development of research program and participation in other activities of the College. Academic qualifications and the experience of the candidates. The appointment will be for a term of 15 months, beginning together with a curriculum vitae and the names of three referees, should be sent to: Chairperson, Search Committee, College of Pharmacy, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. Applications, with curriculum vitae and references, priorly will be given to the Chairperson of the Search Committee. Canadian citizens and landed immigrants only. Salary is negotiable. For consideration, send your resume to:

College of Pharmacy, Biomedical Chemistry/ Mass Spectrometry Search Committee, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. Please send your resume to the position in Biomedical Chemistry/ Mass Spectrometry. Applicants should possess a Ph.D. in Chemistry, Biochemistry or Mass spectrometry analysis and



monoclonal antibody research. Responsibilities will include supervision of the mass spectrometry facility, the monoclonal antibody facility and animal research studies within the College of Pharmacy. The successful candidate will be responsible for supervising and graduate teaching and student supervision relating to the areas of expertise of the candidate. Academic rank and salary are dependent upon the qualification and experience of the candidate. The application deadline for positions is the earliest available date. Applications should include a curriculum vitae and names of three referees should be forwarded to: J.N. Hubbard, Ph.D., Chairman, Search Subcommittee, College of Pharmacy, University of Saskatchewan, Saskatoon, Saskatchewan S7N 0W0, Canada. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and landed immigrants.

## PHILOSOPHY

THE INSTITUTE OF PHILOSOPHY, THE PEOPLE'S REPUBLIC OF CHINA:  
The Institute of Philosophy, the Institute of Chinese Academy of the Social Sciences, is situated in the centre of Beijing. It is the largest research and teaching institution for philosophers, working in the following different areas: 1. Marxist Philosophy; 2. Chinese Traditional Philosophy; 3. Chinese Logic; 4. Chinese Language and Chinese Ethics; 5. Contemporary Chinese Philosophy; 6. Philosophy of Sciences in China; 7. Philosophy of Western Philosophy; 8. International Philosophy; 9. Chinese Soviet Philosophy; 9 Comparative Studies in Chinese and Western Philosophy; 10. Oriental Philosophy. The Institute has a library which includes over 200 journals from all parts of the world. The Philosophical journal, *Zhexue* (Philosophy), published quarterly, is of great interest. Inviting Chinese professors to visit in the Institute. 1. The Institute has a list of postgraduate students to study in the Institute. 2. Receiving invitations for Institute scholars to visit in Canadian Universities. 3. The Institute has a list of students to apply; graduate students should have a Masters degree and be working towards a doctorate. The ability to speak Chinese is not necessary. 4. The Institute has a list of visitors. Visitors may simultaneously study Chinese. Visitors will be financially responsible for their own travel costs and living expenses. 5. The Institute has a list of assistant visitors in arranging accommodation. Applicants: Interested persons should send a letter of interest together with a curriculum vitae to: Professor Yao Ju-Hou, Vice Director, Institute of Philosophy, Chinese Academy of Social Sciences, P.O. Box 270, Beijing 100732, Peoples Republic of China. It is advisable to begin correspondence at least 6 months in advance.

**THE UNIVERSITY OF WESTERN**

**ONTARIO.** Department of Philosophy. Probationary appointment at the rank of Assistant Professor for one year (tenure track). Ph.D. in Philosophy, History and Philosophy of Science, or History of Science. Teaching experience in Philosophy and History of Science, socialization history and Philosophy of Science, history of modern philosophy. Candidate must be specifically equipped to teach the history of the philosophy of relativity and quantum theory. Leibniz, Kant, Newton. 19th century physics, theories of space perception. Applications effectively July 15, 1991. Competitive selection. Applications with curriculum vitae, samples of writings and at least three letters of reference should be sent to: R.E. Butts, Chair, Dept. of Philosophy, University of Western Ontario, London, Ontario N6A 3K7, preferably before February 28, 1989. Inquiries are subject to budget approval. For information on salary and other requirements, this ad is directed to Canadian Citizens and Permanent Residents of Canada. The University of Ontario is an Equal Opportunity Employer.

## ENVIRONMENTAL &amp; OCCUPATIONAL

**McGILL UNIVERSITY.** Applications are invited for four tenure track academic appointments in the School of Physical and Occupational Therapy. McGill University offers B.Sc. degrees in physical and occupational therapy as well as a master's degree in rehabilitation science. Since 1938, the first Canadian Ph.D. degree in Rehabilitation Science is being offered. With a view towards expanding the undergraduate programs as well as consolidating the Ph.D. program, the School is actively recruiting candidates with expertise in the following disciplines: anatomy, kinesiology, rehabilitation, gerontology, orthopedics, psychosocial behavior and rehabilitation engineering. It

you are an occupational or physical therapist, or have related clinical background, have doctoral level training and have a research and/or clinical interest in one of the disciplines listed above, send a letter stating teaching and research interests, curriculum vitae, copies of several recent journal articles, and the names of three referees to: Patricia Weiss, Ph.D. (OTC), Chairman, Search Committee, School of Physical and Occupational Therapy, 3854 Drummond Street, Montreal, Quebec, Canada H3G 1Y5. In accordance with Canadian law, this advertisement and the selection of this advertisement is directed to Canadian citizens and permanent residents of Canada.

## PHYSICAL EDUCATION

**MCMASTER UNIVERSITY, The School of Physical Education and Athletics at McMaster University** invites applications for the position of **Assistant Professor** in the Department of Physical Education. Appointment at the Assistant Professor level, beginning July 1, 1989. Candidate must have a M.A. or M.Ed. in Education, a Ph.D. equivalent is preferred. Successful candidate will participate in undergraduate teaching, professional, and research activities. Duties may include, as follows: teaching undergraduate courses and demonstration of professional/scholarly/educational research in one or more of the following areas: teaching and practice of indoor and outdoor education, sports management, or sports injuries. Head Football coach with a proven ability to coach and manage a team to win a UEA/CIAU football program in 1989/1990. Salary commensurate with qualifications and experience. A successful candidate must meet immigration requirements. Advertisement is directed to Canadian citizens and permanent residents. The successful candidate must receive university approval. The closing date for receipt of applications is February 28, 1989. Applications, including curriculum vitae and references, should be sent to the Assistant Professorship Search Committee. Application to Professor W.H. Fowler, Director, School of Physical Education and Athletics, McMaster University, Hamilton, Ontario, L8S 4L7.

**BROCK UNIVERSITY.** The Department of Physical Education invites applications for the following two positions: Assistant Professor of Physical Education and #2, Motor Development, effective July 1, 1989 (appointment subject to budgetary approval). Both positions require a Ph.D. in Physical Education and/or related field, with teaching in the specific area, and involvement in courses concerned with creative and/or risk taking, educational innovation, and/or research. Applicants must have a Ph.D. (or near completion) and be committed to teaching and research. Preference will be given to candidates with a strong background in specialization within the department. Salary and rank commensurate with qualifications and experience. Closing date: April 15, 1989. For consideration, Applicants should submit a letter of application, a statement of research interests, a curriculum vitae, and three references to the Department of Physical Education, Chairman, Department of Physical Education, Brock University, St. Catharines, Ontario, Canada. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. An equal opportunity employer.

**BROCK UNIVERSITY** The Department of Physical Education invites applications for a full-time position as Professorship or a tenure-track senior Associate Professorship in Movement Studies. The successful candidate will have a Ph.D. and an appointment subject to budgetary approval; expertise in some of the following areas would be an asset: motor behaviour, motor development, learning/cognition. The successful candidate will be responsible for teaching and supervising students, and conducting movement analysis for all populations across the lifespan. Applicants must have a Ph.D. and be committed to teaching and research. Please send your curriculum vitae with qualifications and experience. Closing date for applications: March 1, 1997. For consideration, send your application, a statement of research interests, a curriculum vitae, and three references to: Dr. J. J. Hamill, Director, Dr. Lorne J. Adams, Chairman, Department of Physical Education, Brock University, St. Catharines, Ontario, Canada, L2S 3A1. Inquiries may be made by telephone. Salary requirements; this advertisement is restricted to Canadian citizens and permanent residents. University does not equal opportunity employer.

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**UNIVERSITY OF MANITOBA. Physics.** The Department of Physics at the University of Manitoba invites applications for a tenure track position at the assistant

Professor level starting July 1, 1989. A Ph.D. is required for all positions in research and teaching. In addition to undergraduate/graduate teaching, the candidate would be expected to pursue a research independent research. Current research interests include:

- Quantum optics
- Laser spectroscopy
- Atomic spectroscopy
- Spectrometry and mathematical physics.

Sfary is dependent on qualifications and experience. While preference will be given to outstanding research in these or related areas, outstanding teaching in related areas are encouraged to apply. A curriculum vitae and the names of three references should be sent to: R.C. Barber, Department of Physics, University of Manitoba, Building, University of Manitoba, Winnipeg, Manitoba R2N 2Z2. Both men and women are encouraged to apply. In accordance with Canadian Immigration requirements, only citizens of Canada or citizens of other permanent residents. Consideration of applications will begin after April 15, 1989.

1989.  
LAKEHEAD UNIV

**Department of Physics at Lakehead University** invites applications for a probationary (tenure track) position as a **Condensed Matter Experimentalist**. The appointment, subject to final budgetary approval, will commence on January 1, 1990. The research program is primarily concentrated in optical and electrical measurements and semiconductors and disordered materials. The appointee should have an established record in these fields in order to strengthen the department's research presently carried out in the department. Applicants should submit a curriculum vitae, a statement of research interests and the names of three referees by April 30, 1989 to Dr. J.H.M. Whitfield, Dean of Arts and Science, Lakehead University, Thunder Bay, Ontario, Canada. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. An

Equal Opportunity employer.  
**UNIVERSITY OF WATERLOO.** Physics.  
Postdoctoral Fellowships at University

Postdoctoral Fellowships at University of Waterloo: The Department of Physics

is offering several postdoctoral fellowships for research work in the areas of experimental and theoretical solid state physics, high temperature superconductivity, polymer physics, low temperature physics, surface physics, atomic and molecular physics, baryonics, atomic and molecular physics, surface physics and energy conversion and storage. The fellowships are for a period of 1 year and are renewable for a second year by mutual agreement. Some of the research is arranged. A brochure outlining current research programs will be sent on request. Applicants should send a resume and names of 3 references to Professor A.D.S. Jay, Department of Physics, University of Waterloo, Waterloo, Ontario, Canada N2L 2G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications from women candidates are particularly encouraged. An Employment Equity Employer.

**POLITICAL SCIENCE**  
**CONCORDIA UNIVERSITY**  
The Department of Political Science at Concordia University invites applications for a Sabbatical Leave Replacement appointment in Canadian Government at the Assistant Professor rank. The appointment is for the period August 1, 1990 to May 31, 1990. Candidates will be expected to have a completed (or nearly completed) Ph.D., teaching and research experience would be an asset. Applicants including a curriculum vitae and a letter of reference should be sent to Dr. H. Habib, Chairman, Department of Political Science, Concordia University, 1455 de Maisonneuve Blvd. W., Montreal, QC, H3G 1M8. The closing date for receipt of applications is July 1, 1990. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Concordia University is an equal opportunity institution.

**ST. FRANCIS XAVIER UNIVERSITY.** Political Science. Subject to budgetary approval, St. Francis Xavier University invites applications for two positions at the rank of Assistant Professor. One position will be tenure track and one will be limited term. The successful candidates will be expected to teach in each of the following fields: international relations, public policy/public administration, political philosophy, third world politics. Closing date for the receipt of applications is March 15, 1989. Applications, including curriculum vitae and three letters of reference, should be sent to Dr. S. J. McLaughlin, Chair, Department of Political Science, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. In accordance

with Canadian immigration requirements, priority will be given to Canada in citizens and permanent residents.

**PARLAMENT UNIVERSITY.** Department of Political Science. The department is budgetary consideration, the subject to Political Science. The department is a tenure-track appointment in International Relations. The Department has a particular interest in I.R. theory, Canadian foreign policy and the foreign policy of Latin America. The Department has a 1989-90 academic year at the assistant professor level. Applicants should have a completed Ph.D. and a minimum of two years of teaching and scholarly research experience to both men and women. In accordance with Canadian immigration requirements, preference will be given to a Canadian citizen or permanent resident.

**Applications, including a curriculum vitae and names of at least three referees, should be made by February 28, 1989, to: Professor Teresa Rakowski-Harstene, Chair, Department of Political Science, Carleton University, Ottawa, Ontario, K1S**

**McGILL UNIVERSITY.** Department of Political Science. McGill University invites applications for one or more seasonal lecturer positions (full time or partial) for the 1989-90 academic year. The positions(s) are subject to budgetary approval. Possible fields include International Politics, Comparative Politics, Developed Countries, Comparative Politics, and Developing Countries. Successful candidates will receive a Ph.D. in Political Science. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. Applications should be received by 15 November 1989. Applications, including curriculum vitae, transcripts and three letters of reference, should be sent to: Professor Paul Noble, Chairman, Department of Political Science, McGill University, 355 Sherbrooke St. W., Montreal, Quebec H3A 2K4.

**YORK UNIVERSITY** Faculty of Arts,  
Department of Political Science. A  
tenure track appointment in International  
Relations. The rank and area of  
expertise are open. This position is in  
addition to the one recently advertised.  
The position may involve graduate  
teaching and supervision, as well as  
research. Appointment to commence July 1, 1989.  
Requirements: PhD or equivalent;  
demonstrated research and teaching  
experience; salary commensurate with  
experience. Forward curriculum vitae with  
names of three references to: Prof. L.  
Porch, Chair, Department of Political  
Science, York University, 4700 Keele  
Street, Toronto, Ontario M3J 1P3. Application deadline is  
March 1, 1989. This appointment is  
subject to budgetary approval. In  
response to this advertisement and its  
requirements, this advertisement is  
directed to Canadian citizens and  
permanent residents. York University is  
an equal opportunity institution.  
Qualified women and men are  
invited to apply.

**YORK UNIVERSITY, Faculty of Arts,  
Department of Political Science.**  
A tenure-track appointment in Japanese  
Politics, either Comparative Politics or  
International Relations, or a combination of  
both, at any rank including senior level.  
This position may involve some graduate  
teaching and supervision, as well as  
undergraduate teaching and research in  
an expanding university programme of  
Asian Studies. The position is available  
from July 1, 1989. Requirements: PhD or  
equivalent; demonstrated research and  
teaching abilities and strong publication  
record. Salary commensurate with  
experience. For consideration, send a cover  
letter with names of three references to: Prof. L.  
Panitch, Chair, Department of Political  
Science, York University, North York,  
Ontario M3J 1P3. This appointment is  
subject to the approval of York University.  
York University is implementing a policy of  
employment equity. Qualified women and  
minorities are invited to apply. In accordance  
with the Ontario Human Rights Act, in this  
advertisement is directed at Canadian  
citizens and permanent residents.

**YORK UNIVERSITY, GLENDON COLLEGE, The Political Science Department** invites applications for one tenure-track appointment at the rank of Assistant or Associate Professor depending on qualifications and experience. Applicants should hold a Ph.D. in Political Science, have a strong research record in Canadian Politics and a strong research record in the field. An additional competence in either Comparative Politics (Developed) or Political Theory is desirable. Candidates must be able to teach undergraduate courses in both English and French and be qualified to teach courses and supervise students at the graduate level.

**Salary commensurate with qualifications and experience. York University is implementing a policy of employment equity. Qualified women and men are invited to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Send curriculum vitae and arrange to have three letters of reference sent directly to: Dr. T. Hennrichs, Chairman, Department of Psychological Science, Glendon College, 2275 Bayview Avenue, Toronto, Ontario, M4N 3K5. Effective date of appointment: July 1, 1989. Application deadline: April 15, 1989.**

## UNIVERSITE YORK. COLLEGE

**LENDON.** Le Département de science politique recherche des candidats pour la formation d'un groupe de travail sur la performance au rang de professeur (seulement) ou de professeur agréé (seulement) en science politique. Les candidats (s) doivent avoir l'expérience en science politique avec spécialisation en politique canadienne et un bon dossier de publications. Les candidats doivent être des hommes et des femmes de la communauté. Une bonne connaissance des domaines de la politique comparée et de la théorie politique est également souhaitable. Les candidats intéressés devront pouvoir enseigner en anglais et en français au niveau du premier cycle et du deuxième cycle. Les candidats doivent avoir une expérience générale par rapport au programme d'études de la science politique, dépendra du rang et des qualifications. Les candidats sont priés d'envoyer leur curriculum vitae et leur lettre de recommandation à: Professor T. J. Hemmicks, Directeur du département de science politique, Collège de l'Ontario, 100 Bayview Avenue, Toronto, Ontario, M2N 5S5. L'Université York applique une politique d'équité en matière d'emploi. Les femmes et les hommes possédant les qualifications s'adressent. Conformément à la Loi sur l'équité en matière d'emploi, les femmes et les hommes possédant les qualifications s'adressent. Conformément à la Loi sur l'équité en matière d'emploi, les femmes et les hommes possédant les qualifications s'adressent. Les candidats canadiens et résidents permanents. Envoyer en fonction: 1er juillet 1988. Date d'expiration: 15 septembre 1988.

## 1989.

**PSYCHOLOGY**

**THE REHABILITATION CENTRE** is a teaching unit affiliated with the University of Ottawa on the new Health Sciences Complex. The Post Doctoral Fellow position is a two year appointment in the Department of Psychology of the Rehabilitation Centre. Applicants will conduct research and receive supervised clinical training within four divisions: Neurological Disability, Vocational Rehabilitation, Physical and Mental Rehabilitation (Spinal Cord, Amputee, M.S.), and Chronic Pain Management. Clinical skill areas include brief behavior management and sexuality. The position is salaried with a stipend of \$28,000 per year and a full benefit package. Qualifications: PhD in psychology, demonstrated abilities and interest in combining clinical and research activities, and a commitment to serve the citizens or permanent residents will be given preference. Individuals interested in

These positions are asked to submit their resumes to: Human Resources, Royal Victoria Hospital, 3800 University Avenue, The Rehabilitation Centre, 505 Smyth Road, Ottawa, Ontario, K1H 8M2.

**BRESCIA COLLEGE**, affiliated with the University of Western Ontario, invites applications for the position of Postgraduate Assistant Professor level beginning July 1, 1989. Applicants should have a PhD completed or nearly completed. Duties will include teaching undergraduate courses in the areas of Human Development, The Introductory and Human Development, the ability to teach effectively and willingness to engage in productive research is expected. Rank and salary according to the University's salary schedule and curriculum vitae and the names of three referees to: Sister Dolores Kunz, Principal and Dean, Brescia College, 1265 Western Road, London, Ontario, N6G 1H2. In accordance with the University's employment requirements, this advertisement is directed to Canadian citizens and permanent residents.

**ST. FRANCIS XAVIER UNIVERSITY**, Department of Psychology. Applications are invited for one or possibly two tenure

team positions at the Assistant Professor level. A Ph.D. in Psychology and productivity in research/scholarly activity are expected. Present salary floor is \$31,855. Persons with an interest in applied Psychology or in any area of experimental Psychology are encouraged to apply by April 15, 1989, to RW Thompson, Chair, Department of Psychology, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. In accordance with Canadian Immigration requirements, this advertisement is restricted in the first instance to Canadian citizens and permanent residents. These positions are subject to budgetary approval.

**UNIVERSITY OF ALBERTA,**  
Department of Educational Psychology,  
positions are invited for a tenure track  
appointment in the area of measurement  
and evaluation. The salary range is \$41,340 to  
\$56,000, thus permitting employment at a  
competitive level of professional salary.  
Applicants should have a Ph.D. in the field  
depending upon the position. The academic  
qualifications of the successful candidate,  
in addition to a record of research and  
teaching, should include the ability to be  
knowledgeable in psychometric theory and  
its applications to practical testing  
procedures, and have an ongoing  
research program in the area. The  
candidate will be expected to teach  
measurement, evaluation and analysis  
of educational data to undergraduate,  
masters, and doctoral students, and  
to supervise graduate students at both  
masters and doctoral levels. The ability to  
conduct research in the area of educational  
psychology would be an asset. The  
position is available July 1, 1989.  
Applications will be received until April 1,  
1989, but the position will remain open until  
a suitable appointment is made. The  
University of Alberta is committed to the  
principle of equal employment but, in  
accordance with Canadian human rights  
requirements, this advertisement is  
directed to Canadian citizens and  
permanent residents. Applicants should  
submit a curriculum vitae, a list of referees,  
and names and addresses of three  
referees to Dr. E. Romanuk, Chairman,  
Department of Educational Psychology,  
314 Floor Education Centre North,  
University of Alberta, Edmonton, Alberta.

## UNIVERSITY OF PRINCE EDWARD

**SLAND, D.** 1. Subject to budgetary approval applications are invited for a limited term aboriginal-replacement appointment at the rank of Lecturer or Assistant Professor. 2. Ph.D. or equivalent coursework. 3. Teach 10% of 6 undergraduate courses. 4. Include 10% of 6 graduate courses. 5. Include advanced experimental and/or theoretical courses. 6. Some advanced courses (e.g. perception or human factors) may be substituted for introductory depending on qualifications and interest. 4 Salary. 5. According to rank and experience. 5. Send inquiries to: Dr. D. Sland, Department of Psychology, University of Prince Edward Island, 550 University Ave., Charlottetown, P.E.I. C1A 4P6, 6 August 1989. 1 September, 1989. 7 Applications will be received until position is filled. In accordance with Canadian Immigration requirements, all applicants must be connected to Canadian citizens and permanent residents.

## SHARP'S UNIVERSITY. Psychology. A

fresh-stream vacancy exists at the University of Regina. The position is equivalent of those undergraduate courses offered in the first semester. Required courses are Introduction to Psychology, Counseling/Interviewing, and Clinical Practicum. The successful applicant will also be required to complete courses such as Industrial, Environmental, or Health Psychology. A Ph.D. is required. Bilingualism is an asset. The present salary range for Assistant professor is \$28,712 to \$32,712. Applications with c.v. and references, if possible, should be sent to the following address: The Dean, Faculty of Social Sciences, Bishop's University, 100 University Avenue, Sherbrooke, P.Q. J1M 1Z7. Applicants should send their resumes to the above address to be submitted directly. The position commences on July 1, 1989. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

**YORK UNIVERSITY, Faculty of Arts, Department of Psychology.** Applications are invited for the position of Research Associate with a PhD in physics or biomedical engineering and documented research experience in the area of work on visual psychophysics and the magnetic activity of the human brain associated with visual functions. Documented research experience in the operation of a 7-channel SOLID STATE magnetic resonance spectrometer, psychophysics and computer skills are required. Salary in the region of \$28,000. Applications, cv and names of three referees should be sent to: Professor D. R. Green, Department of Psychology, Faculty of Arts, York University, 4700 Keele Street, North York, Ontario M3J 1P3, by February 1, 1989. In accordance with Canadian migration requirements, this advertisement is directed to Canadian citizens and permanent residents. York University is implementing a policy of affirmative action. Qualified women and minorities are invited to apply.

ORK UNIVERSITY. Faculty of Arts.  
Department of Psychology. A teaching  
sition, 2 year contractually limited  
pointment, effective July 1, 1989 until  
me 30, 1991. Postdoctoral experience in  
nical or counselling psychology required.  
ties include teaching in both graduate  
nd undergraduate programmes.



**VETERINARY MEDICINE**  
**UNIVERSITY OF SASKATCHEWAN**  
Veterinary Microscopic Anatomy  
Applications are invited for a tenure-  
terminal position at the Western College of  
Veterinary Medicine, Saskatoon, Saskatchewan.  
Applicants must have a D.V.M. or equivalent  
with an advanced degree in the area of  
microscopic anatomy or a Ph.D. in a related  
area. D.V.M. graduates will be considered on the  
understanding that they make steady  
progress towards a research degree. The successful  
candidate is expected to teach and to  
share the teaching of microscopic anatomy  
to veterinary students with a senior faculty  
member and develop an active research  
program. Salary commensurate with experience  
as determined by the department may also be  
required from time to time. Rank and salary  
will be commensurate with qualifications and  
experience. Applicants should submit their  
curriculum vitae and three letters of  
reference to: CLU, University of  
Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. In accordance with Canadian  
employment requirements, all applicants must  
be residents in Canadian citizens and permanent  
residents.



**WOMEN'S STUDIES**  
**UNIVERSITY OF VICTORIA** Women's Studies Program. Budget permitting a full-time assistant instructor will be required to teach in the interdisciplinary WS programs from September 1989 to April 1990 (3 courses per semester). Minimum qualifications: MA and experience in some aspect of Women's Studies. Candidates must demonstrate evidence of teaching ability. The University of Victoria offers equal employment opportunities to qualified male and female applicants. Women are particularly encouraged to apply. Canadian immigration regulations require the University to assess applications of Canadian citizens and permanent residents of Canada before assessing applications from other persons. Applications in writing, c.v. and 3 letters of reference should be sent by March 15, 1989 to Dr. Jennifer Wasili-Walters, Director, Women's Studies Program, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2.

**FACULTY EXCHANGE**  
**FACULTY EXCHANGE CENTRE**, non-profit organization established in 1973, helps (1) college and university professors to exchange teaching positions, and (2) all professions to interchange leaders, with colleagues on this continent and abroad. FEC serves individual faculty as well as member colleges. For more details send self-addressed envelope to: 952 Virginia Avenue, Lancaster, Pa., USA, 17603; 717/393-1130.

**ACCOMMODATION**  
**MONTREAL**, 2 bedroom apartment below the General Hospital. Available from June 1, 1989 to August 1, 1990 with or without furniture and cats (two). For details write to Kornblatt, Dept. Biol., Concordia Univ., 1455 de Maisonneuve, Montreal H3G 2M4.

**VISITING TORONTO?** Bed and Breakfast in our restored home minutes to the University of Toronto and Downtown. Rates from \$40.00 Ashleigh Heritage Home Inc. (416) 535-4000.

**CHILD SEXUAL ASSAULT PREVENTION PROGRAMS:** SARA "Sexual Assault Recovery Anonymous" Society is a nonprofit charitable organization founded in British Columbia in 1983 to provide crisis intervention and therapeutic support to victims of sexual assault and incest through mutual aid peer groups. SARA is organized as a two-phased concept based on assistance for victims and their families, and educational resources for the prevention of child sexual abuse. Preventive material on sexual abuse suitable for school or professional audiences. Contact: Pooled the Children, Sexual Assault Recovery Anonymous, P.O. Box 18, Surrey, B.C. V3T 4V6; (604) 597-2525; (604) 597-2737.

**CALL FOR PAPERS - 4TH ANNUAL CONFERENCE ON SOCIAL WELFARE: Theory and Practice.** Following on the University of Calgary's 1987 conference at Banff, a multidisciplinary and multi-sectoral conference is being planned by a Toronto area consortium of academics and practitioners. Designed for professionals involved with social welfare policy as broadly construed, in non-governmental and governmental bodies and academic institutions. To be held in Toronto, October 24-27, 1989. Further information: Donald Bellamy, Faculty of Social Work, University of Toronto, 246 950 Street West, Toronto, M5S 1A1; Tel: 416-979-4176; Bellamy@utoronto.Bnet

**THE INSTITUTE OF INTERGOVERNMENTAL RELATIONS, part of Queen's University at Kingston, announces the publication of its annual volume Canada: The State of its Federation 1987-88.** The volume summarizes and evaluates the Meech Lake Constitutional Accord and the Canada-U.S. Free Trade Agreement and the effect they are likely to have upon intergovernmental relations in the future. Do these two significant agreements, leading commentators examine such subjects as: the federal-provincial consultation process and provincial strategies leading to the Free Trade Agreement, the public debate surrounding the Meech Lake Accord, and the impact of both agreements upon the Canadian federal system. Also included in this volume is a chronology of significant events in the world of Canadian intergovernmental relations for the years 1986-87. The price is \$15.00 per copy. To order, or for more information, please contact: The Institute of Intergovernmental Relations, Queen's University, Kingston, Ontario, K7L 3N6; (613) 545-2080.

**THE SECOND LANGUAGE INSTITUTE OF THE UNIVERSITY OF OTTAWA** invites you to a national conference entitled: "Comprehension-Based Language Teaching: Current Trends" May 11-13, 1989. The conference will examine all aspects of the comprehension-based approach: theoretical framework, listening and reading processes, the role of grammar and production, learning strategies, curriculum and materials design, content-based instruction, classroom practice, testing and the role of self-directed learning. The conference will consist of plenary sessions and panel discussions on international-known speakers. (F. Grellet, C. Krassich, S. Krashen, P. Lightbown), as well as workshops and papers on the different aspects of comprehension-based teaching and learning. Les communications seront données en anglais ou en français. Contact: Dr. M. Wexler, Second Language Institute, University of Ottawa, 600 King Edward Ave., Ottawa, Ont. K1N 6N5; (613) 564-2973.

**A CONFERENCE OF JOURNAL EDITORS IN OTTAWA:** The Social Science Federation of Canada and the Canadian Federation for the Humanities through the intermediary of the Programme for the Development of Research Communication intend to convolve a two day meeting of journal editors in Ottawa, 3 & 4 March 1989. All editors in the Humanities and Social Sciences are invited to attend the meetings. The conference will focus on a discussion of the SSHRC Ad to Learned Journals Programme; on problems in the promotion and distribution of scholarly

journals; and on some aspects of the process of peer review. We welcome your suggestions with regard to particular aspects of the proposed topics. Contact: M.J. Carley, Director, ASPP/PDRC, 151 Slater St., Suite 410, Ottawa, Ont. K1P 5H3, Tel: (613) 234-1259.

**UN CONGRES D'ÉDITEURS DE REVUES SAVANTES À OTTAWA:** La Fédération canadienne des sciences sociales et la Fédération canadienne des études humaines part intermédiaire du Programme pour le développement de la communication scientifique ont l'intention de convoquer une assemblée, d'une durée de deux jours, à Ottawa, pour les éditeurs de revues savantes, le 3 et le 4 mars 1989. Tous les éditeurs qui travaillent dans les études humaines et les sciences sociales y sont conviés. Nous nous attendons toujours à ce que l'assemblée se penche sur des discussions du Programme d'aide aux revues savantes du CRSH, sur les problèmes du marketing et de la diffusion des revues savantes ainsi que sur certaines questions ayant trait au processus d'évaluation par les pairs. Nous encourageons toujours vos suggestions sur les aspects spécifiques des sujets proposés. Informations: M.J. Carley, directeur, PAES/PDRC, 151 rue Slater, suite 410, Ottawa, Ont., K1P 5H3, Tél: (613) 234-1259.

**SECOND INTERNATIONAL CONFERENCE OF THE UNITED NATIONS AND WORLD PEACE - CALL FOR PAPERS.** Arrangements are now in the advance stages for the Second International Conference on the United Nations' Role in World Peace (IUNP) to be held in Seattle, Washington, U.S.A. April 13-15, 1989. The second IUNP is being co-sponsored by the U of R Department of Political Science, the U.S. Federation of Scientists and Scholars, and the University of Bombay, India, the Model United Nations of the Far West California and the University of Minnesota Technical College. Further information pertains to the IUNP Conference can be obtained from S. Juyal, Department of Political Science, University of Regina, Regina, Sask. S4S 0A2; Tel: (306) 565-4202.

**30th Int'l. The 1989 INTERNATIONAL CONFERENCE ON THE THIRD DIMENSIONAL MEDIA TECHNOLOGY** 30Int is currently organizing the 1989 International Conference on Three-Dimensional Media Technology which will take place at the end of May, 1989 in Albuquerque, New Mexico. The conference will feature a major Quebec audiovisual trade show and the Department of Communication Studies of Concordia University. The conference program will explore new developments in the three-dimensional media, highlighting fields such as holography, 3-D Television and 3-D Video. Researchers, both academic and professional, from around the world will be in Montreal for the event. For more information & registration dates, please write to: 30Int89 Organizing Committee, Room 315, Bryan Building, 7141 Sherbrooke St. W., Montreal, Quebec, Canada, H4B 1R6. Tel: (514) 846-2554 or 2539 FAX: (514) 848-3492.

**WESTERN CANADIAN STUDIES CONFERENCE: CALL FOR PAPERS:** Topic: Gender and Family in Western Canada: Interdisciplinary Perspectives. Send abstract (100-300 words) to: Paul Vaisey, Department of History, University of Alberta, Edmonton, Alberta, T6H 2E1 or Kathleen Marindale, Women's Studies, Faculty of General Studies, University of Calgary, Calgary, Alberta, T2N 1N4. Deadline for submission of abstracts: June 30, 1989. Completed papers due December 15, 1989. Conference to be held at the Banff Centre, February 16-18, 1990.

**LEADING CONSTITUTIONAL DECISIONS OF THE SUPREME COURT OF CANADA:** Supreme Court of Canada decisions on the Charter of Rights and other constitutional issues are available for course use or individual subscription. These include: Abortion - Morgensiebel v. The Queen; Language Rights - Quebec Protocol; School Board Rel. Re Manitoba Lang. Rights; Separation of Powers/Foreign Policy - Operation Dismantle v. The Queen; Exclusion of Evidence - Tharans v. The Queen; Sunday Closing - R. v. Big M Drug Mart Ltd.,

Edwards Books and Art Ltd.; Separate School Funding - Rel. Re Bill 30; "Crown/National Dimensions" Doctrine - Crown Zellerbach v. The Queen. For a free sample and more information on more than 40 decisions, write or call Ann Griffiths, Managing Editor, Learning Decisions at (403) 220-3869; Research Unit for Socio-Legal Studies, Faculty of Social Sciences S5756, The University of Calgary, Calgary, Alberta T2N 1N4.

**NORTHEAST INTERNATIONAL SYMPOSIUM ON EXCEPTIONAL CHILDREN AND YOUTH,** Civic Center, Bangor, Maine, October 5, & 6, 1989. The fourth international symposium, hosted by Atlantic Province Special Education Authority, Departments of Education of Maine, New Brunswick, New Hampshire, Newfoundland, Nova Scotia, Prince Edward Island and Vermont: Maine Association of Directors of Services for Exceptional Children; Maine and Nova Scotia Federations of the Council for Exceptional Children; Maine Speech-Language and Hearing Association. "A multidisciplinary forum designed for the exchange of ideas and information on the delivery of services to exceptional children and youth." For further information and pre-registration materials, please contact: Richard H. Bartlett, Department of Education and Cultural Services, State House Station #23, Augusta, Maine 04333 (Tel: 207-289-5950); or David Roberts, Department of Education, P.O. Box 6000, Fredericton, New Brunswick X3B 5H4 (Tel: 506-453-2316).

**ASSOCIATION FOR THE ADVANCEMENT OF POLICY RESEARCH AND DEVELOPMENT IN THE THIRD WORLD** cordially invites submission of proposals for research papers, Roundtables and panel suggestions for possible selection and presentation at the 1989 annual conference on the theme: Professional Responsibilities in a Global Century: 15-18 November 1989, Barbados, the U.S. Virgin Islands. Deadline for proposal submission is 28 April, 1989. Contact: Dr. Mekki Mlewa, Executive Director, Association for the Advancement of Policy Research and Development in the Third World, P.O. Box 70257, Washington, DC 20204-1504.

**AUGUST 23-28, 1989. THE 1ST INTERNATIONAL CONFERENCE ON UNDERSTANDING LANGUAGE USE IN EVERYDAY LIFE.** The University of Calgary, Alberta, Canada. Keynote speakers: research workshops, parallel paper sessions. Topics include: classroom discourse, human/computer interaction, philosophical issues, textual analysis, face-to-face conversation, rhetoric/intergroup/persuasion. For further details contact: Dr. Richard Hayman, Director, The Discourse Analysis Research Group, 5th Floor - Education Tower, The University of Calgary, 2500 University Drive NW, Calgary, Alberta, Canada, T2N 1N4.

**SPECTRUM 2000 "Educating for the 21st Century."** April 26 - 28, 1989; Saskatoon, Saskatchewan; Contact: Mills Consulting (306) 244-0139.

**BOOKS FOR FREE - North American Social Report: A Comparative Study of the Quality of Life in Canada and the United States from 1964 to 1974** 6 vols. D. Redek Pab. Co., 1980-1982, by Alex C. Michalos, won the Secretary of State's award for excellence in interdisciplinary research in Canadian Studies in 1984, and has just gone out of print. The author has obtained the untold volumes for distribution primarily to libraries, embassies and other institutions that might make them accessible to more people. Anyone willing and able to pay the postage can receive a free copy of the set by writing to: Alex Michalos, University of Guelph, Guelph, Ontario, Canada N1G 2W1. Priority will be given to institutions so there may be some delay in shipments to individuals while we wait to make sure that our first priority has been met.

**ONTARIO CANCER INSTITUTE - FRANCIS & MARGARET HOSPITAL DEPARTMENT OF RADIATION ONCOLOGY:** Course for Staff and Senior Residents April 24-28, 1989. A five-day course presenting current practices of the Department of Radiation Oncology has been designed for Senior

Residents and Radiation Oncologists. The program this year will focus particularly on Breast, Bladder, Prostate and Testis cancers, but other topics will also be covered. Ample time will be allowed to discuss with members of staff an assigned paper presentation. The registration fee is \$300.00. The program will include a welcome reception and a closing dinner with coffee breaks and lunch vouchers. A special tariff is available for course participants for hotel accommodation near the Ontario Cancer Institute/Princess Margaret Hospital. Further details and forms of application may be obtained from Dr. William Duncan, Chief, Department of Radiation Oncology, 506 Sherbourne St. Toronto, Ontario M4X 1K9.

## WOOD PRODUCTS PROCESSING

This is a tenure track position offered at the assistant or associate professor level depending on qualifications. Ph.D. in engineering science or wood science, with specialization and research experience in application of advanced manufacturing technologies such as computer aided manufacturing, computer vision systems, scanning technologies or process control systems in forest products processing operations. Experience in wood products processing operations research an asset. Duties require teaching at the undergraduate and graduate level and development of a research program in wood products processing as applied to solid wood products manufacturing operations. Salary will be dependent upon qualification and experience. Effective starting date will be July 1, 1989.

Applications including a Curriculum Vitae and names of three referees should be sent to Dr. D. Barrett, Department Head, Harvesting and Wood Science Department, Faculty of Forestry, University of British Columbia, Vancouver, B.C., V6T 1W5, Canada.

The University of British Columbia offers equal opportunity for employment to qualified female and male applicants. In accordance with the Canadian immigration requirements, the advertisement is restricted to Canadian citizens and permanent residents of Canada.

Closing date: March 31, 1989

## ST. FRANCIS XAVIER UNIVERSITY DEPARTMENT OF PHILOSOPHY

The Philosophy Department, St. Francis Xavier University, invites applications for a tenure-track position at the rank of assistant professor, to begin on September 1989. Candidates with a Ph.D. and specialization in any of the major areas of philosophy will be considered. A strong background in the history of philosophy is very desirable. Experience in teaching and research is also required. Applications, including a complete dossier and at least three letters of reference, should be sent to the Chair, Department of Philosophy, St. Francis Xavier University, Antigonish, N.S. B5G 1C0 by April 1989. In accordance with Canadian immigration requirements, this advertisement is addressed to Canadian citizens and permanent residents. The appointment is subject to final budgetary approval.

# Noticeboard

**ANNOUNCEMENT OF CONFERENCE AND CALL FOR PAPERS - FIRST CONFERENCE ON CANADIAN COMPUTER-ASSISTED LANGUAGE LEARNING.** April 27-28, 1989. To be held consecutively at The University of Guelph, (April 27-28), Guelph, Ontario and York University (April 29), Toronto, Ontario. Theme: Computers and Language Learning. For further information: Mary-Louise Craven, 590 Scott Library, York University, 4700 Keele St., North York, Ont. M3J 1P3, or e-mail: MLCRAVEN@YU.SOL.BITNET.

**BIENNIAL INTERNATIONAL CONFERENCE OF CANADIAN STUDIES**, Laval University, Quebec, June 3-4, 5, 1989, jointly sponsored by The Association for Canadian Studies (ACS) and The International Council for Canadian Studies (ICCS). Canada: Traditions and Revolutions. This general theme will be dealt with in its various aspects (intellectual, cultural, social, economic and technological). International Council for Canadian Studies / Association for Canadian Studies, 256 King Edward Avenue, #300, Ottawa, Ontario, Canada, K1N 7M1; Tel: (613) 232-0417.

**CONGRES INTERNATIONAL BIENNAL D'ÉTUDES CANADIENNES**, Université Laval, Québec, 3-4, 5 juin 1989, sous les auspices de l'Association des études canadiennes (AEC) et du Conseil international d'études canadiennes (CIEC). Canada: Traditions & Révolutions. Le thème général retenu permet de traiter des aspects intellectuels, culturels, sociaux, économiques, technologiques de la société canadienne, en insistant tout particulièrement sur les traditions et les changements qui les ont marqués. Il n'exécute aucune discipline. Conseil international d'études canadiennes / Association des études canadiennes, 256 avenue King Edward, #300, Ottawa, Ontario, Canada K1N 7M1; Tel: (613) 232-0417.

**CALL FOR PAPERS & CONFERENCE: "INTERNATIONAL PERSPECTIVES: Partnership in Special Education"** International conference on special education. Location: University of British Columbia, Vancouver, B.C. Canada. Time: May 17-20, 1989. Action: Start planning to participate now! Members of the conference planning committee: Bryan Clarke, Randy Cranston, Mary Crapo, David Kendall, Perry Leslie, Ron Neufeld, Robert Pauter, Bob Pault, Ken Pudias, Allen Stevens. Department of Educational Psychology and Special Education, Faculty of Education, University of British Columbia, 2125 Main Mall, Vancouver, B.C., Canada, V6T 1Z5; submissions to: Mary Crapo.

**SASKATCHEWAN INSTITUTE OF APPLIED ARTS AND SCIENCE** is host to the Association of Canadian Community Colleges Conference, May 29-31, 1989 in Regina, Saskatchewan. The theme for conference '89: "Renaissance:

Innovations in Education". Conference '89 is an opportunity to reflect upon and to participate in a major learning event that focuses on creative activities in the general categories of educational, financial and human resource renewal and innovation. The conference will also explore models of education management and policy development within the post-secondary system. Contact: Bill Coulthard, Program Committee, ACOC Conference Office, Box 556, Regina, Saskatchewan, Canada, S4P 3A3; phone: (306) 787-6776.

**CALL FOR PAPERS:** The National Testing Network in Writing, Dawson College and The City University of New York announce The Seventh Annual NTN Conference on Writing Assessment from April 9-11, 1989, at the Sheraton Centre in Montreal, Quebec, Canada; this is the first time this conference has been held in Canada. There will be a strong international perspective. Topics to be explored in panels, workshops and lectures: Contact: Linda Shohet, Literacy Across the Curriculum, Dawson College, 3040 Sherbrooke Street West, Montreal, Quebec, Canada, H3Z 1A4.

**CONFERENCE: "Sexuality and Values"**, June 19-21, 1989. The University of Guelph's 11th annual sexuality conference will examine current issues in human sexuality, teaching approaches in sex education, and counselling methods for sexual problems. The keynote speaker will be Dr. Sol Gordon. For further information write: Continuing Education Division, University of Guelph, Guelph, Ontario N1G 2W1, or telephone (519) 824-4120, ext. 3556.

**SPECIAL EDUCATION '89:** 16th annual conference, May 4-5, 1989. A national conference designed to provide updating study and analysis of special education. Intended for educators, social workers, all in the helping professions. Conference Highlights: major conference speakers; major group sessions; learning materials display; wine & cheese social. For further information and detailed brochures call: (416) 736-5025, ext. 2500 or write to: Centre for Continuing Education, York University, 4700 Keele Street, North York, Ontario M3J 1P3.

**MATHEMATICS '89:** 15th annual conference, May 25-26, 1989. A national conference designed to provide updating study and analysis of Mathematics from early childhood to University levels. Programme to include: prominent scholars presenting a variety of relevant topics; expert group discussion leaders conducting practical workshops, providing participants with ideas to implement in the classroom; learning materials display; wine & cheese social. For further information and detailed brochures call: (416) 736-5025, ext. 2503 or write to: Centre for Continuing Education, York University, 4700 Keele Street, North York, Ontario M3J 1P3.



**CAUT LOBBYING CONFERENCE**  
**"THE NEXT FOUR YEARS - LOBBYING THE NEW GOVERNMENT"**  
**MARCH 1989**  
**RESERVE NOW!**

- ☐ Discussion of the new government's policies concerning postsecondary education
- ☐ Where is Canada going in research? federal funding? native students?
- ☐ Training sessions on government and media relations.

**REGISTRATION FORM**

**CAUT LOBBYING CONFERENCE**  
**9-12 MARCH 1989**  
**THE WESTIN HOTEL, OTTAWA**

Name : \_\_\_\_\_

Association name : \_\_\_\_\_

Address : \_\_\_\_\_

Telephone (Office) \_\_\_\_\_ (Home) \_\_\_\_\_

(Please give both numbers in case of an emergency)

Date of arrival : \_\_\_\_\_ departure : \_\_\_\_\_

Child care required ? Yes [ ] Non [ ]

Registration fee is \$75.00 (includes lunch on 10 and 11 March)

- \* Please do not send cash with this form. Make cheques payable to CAUT. No refunds will be made after 28 February, 1989.
- \* Confirmation of registration will be sent to you. Receipts will be issued at the Conference.
- \* PLEASE NOTE THAT LAST MINUTE REGISTRANTS CANNOT BE GUARANTEED HOTEL ROOMS OR PREPAID LUNCHES.

Please mail to : Tim Stutt  
 CAUT  
 308 - 294 Albert Street  
 Ottawa, Ontario, K1P 6E6

The conference starts at 9:00 a.m. on Friday, March 10th and terminates at 1:00 p.m. Sunday, March 12th. Registration, information and a cash bar will be available Thursday evening, March 9th. Registration will also be available Friday morning.

**CONFÉRENCE DE L'ACPU SUR LE LOBBYING**  
**"LES QUATRE PROCHAINES ANNÉES - PRESSIONS SUR LE**  
**NOUVEAU GOUVERNEMENT"**  
**MARS 1989**  
**RÉSERVEZ DÈS MAINTENANT!**

- ☐ Discussion sur les politiques du nouveau gouvernement en matière d'enseignement postsecondaire
- ☐ Où le Canada s'en va-t-il en matière de recherche? de financement fédéral? de mesures concernant les étudiants autochtones?
- ☐ Ateliers de formation sur les relations avec les gouvernements et les médias.

**BULLETIN D'INSCRIPTION**

**CONFÉRENCE DE L'ACPU SUR LE LOBBYING**  
**9-12 MARS 1989**  
**HOTEL WESTIN, OTTAWA**

Nom : \_\_\_\_\_

Nom de l'association : \_\_\_\_\_

Adresse: \_\_\_\_\_

Téléphone (bureau) \_\_\_\_\_ (maison) \_\_\_\_\_

(Veuillez indiquer les deux numéros pour le cas où il y aurait urgence)

Date d'arrivée : \_\_\_\_\_ de départ : \_\_\_\_\_

Garde d'enfants requise? Oui [ ] Non [ ]

Les frais d'inscription sont \$75.00 (comprenant le déjeuner les 10 et 11 mars)

- \* Prière de ne pas envoyer d'argent liquide avec ce bulletin. Faire les chèques à l'ordre de l'ACPU. Il n'y aura aucun remboursement après le 28 février 1989.
- \* Une confirmation de l'inscription vous sera envoyée. Les reçus seront émis à la Conférence.
- \* PRIERE DE NOTER QUE NOUS NE POUVONS GARANTIR DE CHAMBRE D'HOTEL OU DE DEJEUNER PAYE A L'AVANCE AUX PARTICIPANTS QUI S'INSCRIVENT A LA DERNIERE MINUTE.

Prière d'adresser le bulletin à : Tim Stutt (ACPU)  
 308 - 294, rue Albert  
 Ottawa, Ontario, K1P 6E6

La conférence débutera à 9 h le vendredi 10 mars et se terminera à 13 h le dimanche 12 mars. Les délégués pourront s'inscrire le jeudi soir 9 mars et se renseigner. Un bar payant sera également mis à leur disposition. Il sera toujours possible de s'inscrire le vendredi matin.



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### PREFACE NOTES

- All references are to the Income Tax Act except as where otherwise noted.
- The figures in French quotation marks " <<>> " in the French version refer to the corresponding sections of the Taxation Act of the Province of Quebec.
- For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.
- There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.
- Interpretation Bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., 'IT-221R'.
- On March 28, 1988 the Minister of Finance released draft legislation to implement a new system of tax assistance for retirement savings. On August 19, 1988 he announced a further one year delay in the implementation of

some of the proposals. Further comments follow under the section on RRSP's below.

### TAX REFORM

Tax reform legislation received Royal Assent on September 13, 1988. Most of the new rules took effect on January 1, 1988. The general thrust of the tax reform proposals is to broaden the tax base by eliminating or reducing many tax deductions while at the same time lowering tax rates.

Stage II of tax reform which envisages significant changes to the ways in which Federal and Provincial Sales Taxes are levied has been delayed. The Federal Government is discussing the possibility of combining federal and provincial sales tax into one new combined system. The following are some of the changes which will affect our readers:

- The number of Federal marginal tax rates drops from 10 to 3 - 17% on the first \$27,500; 26% on the next \$27,500; and 29% on the excess (See Table of Federal Marginal Tax Rates). In addition to these taxes the Provinces levy an additional 46.5 to 60% of the Federal tax.
- In combination with the lower rates, the government proposes to eliminate various personal exemptions and deductions and replace them with tax credits. The credits will equalize the benefit to the taxpayer regardless of their level of income. A deduction lowers your taxable income and is worth more for people with a higher marginal tax rate. Tax credits are deducted from income tax payable and is the same

regardless of the taxpayer's marginal rate.

- Beginning in 1988, the 20% employment deduction, to a maximum of \$500, will be eliminated. It will not be replaced by any other type of deduction or tax credit.

- There will be changes to the allowable deductions for automobile expenses and the use of an office at home for business. Among the changes for business use of automobiles are:

there will be a \$20,000 limit on the cost of an automobile for purposes of claiming capital cost allowances.

Deductions for the use of part of your house or apartment for business will be tightened. The home office must be used exclusively, on a regular and continuing basis, to earn income. The home must be the principal place of business. The expenses will be deductible only to the extent of income for the year from the business. Exactly how this new system will work has not yet been established, but the material released by the federal government with the Tax Reform proposals includes the following example:

A university professor who has a consulting practice operated exclusively out of a home office devoted to the practice will be able to claim home office expenses. The home office expense deduction can be claimed to the extent of the income from the business.

- The proportion of a capital gain included in income will increase from 1/2 to 2/3 in 1988

and 3/4 in 1990. The maximum lifetime capital gains exemption will not increase beyond the current limit of \$100,000.

- There were a wide variety of changes to corporate income tax which lowered rates but eliminated many deductions.

- Other changes, which are discussed elsewhere in this guide, affect the following:

- auto expenses
- home offices
- capital gains tax
- general Anti-Avoidance rules

- As anticipated, the White Paper proposes to eliminate the \$1,000 interest and dividend deduction beginning in 1988.

### DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME

The Income Tax Act contains no statutory definition of 'income' although Section 3 28 does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguished the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

Employment income is the teacher's salary or other remuneration received for the performance of duties arising from his 'contract of service' as set out in sections 5 and 6 32-33, 36-46. Section 8 59-79 describes the expenditures which may or may not be deducted from employment income and are specifically limited



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to those enumerated in this section. (Subsection 8(2) 59).

Business income (Section 9 80-82) includes all remuneration received by a teacher for professional services rendered under a "contract for services".

A professor may find it advantageous to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses, other than payments on account of capital, which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

### EMPLOYMENT INCOME

A teacher's salary received as remuneration for teaching and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470 R enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income.

Studies dealing with the income tax implications of Wage Loss Replacement Plans (Long Term Disability) in particular and with fringe benefits in general are available from CAUT or OCUEA.

#### Fringe benefits included in income

Examples of fringe benefits which must be included in income from employment are:

- a) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;
- b) allowances for personal or living expenses received from his employer;
- c) the value of the benefit received through an employee's personal use of an automobile owned or leased by his employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment (except in the Quebec Income Tax Act) may be allowed if the personal use is less than 12,000 kilometres per annum, and the business use is greater than 90%. The personal portion on operation costs is a separately calculated benefit, based on the personal kilometres driven;
- d) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. (Consult the study mentioned above and IT-428 for further details);
- e) that part of a premium paid by the university for group life insurance in excess of \$25,000;
- f) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances after 1978. After May 23, 1985, if an employee moves to a new house at least 40 kilometres closer to his/her new location, the benefit will be reduced. For a five-year period, the abatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a \$25,000 no-interest loan still outstanding for a five-year period from the date the loan was extended;
- g) remission of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their children;
- h) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received.

However, a portion thereof may be transferred by way of a lump-sum payment to an RRSP or a Registered Pension Plan (RPP) as follows:

- i) \$2,000 for each year an individual

was employed by the employer or a related party; plus

- ii) \$1,500 for each year of service prior to 1989 that the employer's contribution to an RPP had not vested at the time of retirement.

These transfers must be made either in the year the payment is received or within 60 days after the end of the year.

Pension reforms which are referred to elsewhere in this guide provide that, for retirements after 1987, the amount of retiring allowances which may be transferred to an RRSP will be limited to \$2,000 per year of service after 1988. For those anticipating retirement shortly, it would be well to verify the legislation as it is enacted.

#### Fringe benefits excluded from income

Examples of fringe benefits which need not be included in income are as follows:

- a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;
- b) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee;
- c) an employer's contributions to a private health services plan, including dental services for employees as well as the value of benefits flowing from the plans;
- d) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;
- e) free parking provided for employees;
- f) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his employment;
- g) the employer's contributions to a wage loss replacement plan for employees. (See the study referred to above for full details);
- h) transportation passes except for airline passes under certain space-confined bases.

#### Deductions from employment income

Section 8 59-79 specifies the deductions which are permitted from employment income. Subsection 8(2) 59 contains the general limitation that, except as permitted by section 8, no other deductions are allowable. With tax reform, there is the change that deductions for UIC and CPP <<QPP>> have been replaced by credits of 17% of amounts paid. These credits are covered by Section 118 of the Tax Act. In Quebec, UIC and CPP <<QPP>> are still deductible in calculating employment income. In contrast, all reasonable expenses of earning business or professional fee income are deductible for income tax purposes, except capital outlays which are generally amortizable.

Allowable deductions from employment income include the following:

- a) Employment expenses—which have been available to all employees except corporate directors up to 20% (in Quebec, 6%) of employment income with a limit of \$500 are eliminated for 1988 and subsequent years. In Quebec, this deduction was not eliminated. It was increased to \$750 in 1988.
- b) legal expenses—an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) b) 77).
- c) teacher's exchange fund—a single amount in respect of all employments of the taxpayer as a teacher, not exceeding \$250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) d) 79).
- d) travelling expenses—incurred by an employee:

- i) who is ordinarily required to carry on the duties of his employment away from his employer's place of business or in different places, and;

- ii) who has a contractual obligation to pay travelling expenses in the performance of his duties and for which he is not reimbursed by a travel allowance.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (h) 63). Expenses incurred for travelling from home to the place of employment are however not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. Commencing in 1988, these expenses are subject to a limit of \$250 per month for interest and a maximum capital cost of \$20,000. (Paragraph 8 (1) (j) 64). (IT-272R) (See "Automobile Expenses" below).

- e) dues and other expenses of performing duties.
  - i) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning business or professional income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) 68a).
  - ii) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (i) 68b).
  - iii) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragraph 8 (1) (i) 68c; subparagraphs (ii) and (iii) 78).

f) contributions to a registered pension plan (RPP)—up to \$3,500 (\$5,500 in Quebec) each year in respect of current services. (Paragraph 8 (1) (m) 70R, 71). If the RPP is a defined benefit plan, all current service mandatory contributions are deductible. Additional voluntary contributions after Oct. 9, 1986 are not deductible to money purchase plans. However, past service contributions of up to \$3,500 are still deductible to defined benefit plans only.

g) moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his spouse has sold their old residence as a result of the move. (Paragraph 62 (3) 350). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet "Moving Expenses", Special release IT 178R2 and form T1-M).

If the moving expenses are greater than the income earned at the new location, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order

to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

h) Child care expenses may normally be claimed only by the lower income spouse although the higher income spouse may be eligible under certain circumstances, the most usual of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. The February 10, 1988 budget provides that the deduction will be increased from \$2,000 to \$4,000 for each eligible child under 7 years of age, or who has a severe and prolonged physical or mental impairment. The current maximum of \$2,000 per child is maintained for children over 6 but under 14 at any time in the year. The annual limit of \$8,000 is abolished. In Quebec, as of 1986, the deduction for child care expenses may be claimed by either spouse or split between them according to a proportion of their choice. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Frequently, such expenses are not available because the child is in school and no expense is incurred. However, summer camp costs up to \$120 per week are claimable for a child under 7 years of age at the end of the year and \$60 per week in any other case. Attendance at hockey and similar schools also qualifies. Expenses must be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programs and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250 (1)). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada is not deemed to be a resident under Subsection 250 (1) unless he fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

- i) Self-funded leave of absence

A new regulation 6801 was issued on February 4, 1988 to exempt certain leave-of-absence arrangements from the salary deferral arrangement rules, as provided under paragraph (1) of the definition of the term in subsection 248(1) of the Act. The new regulations basically provide that for an arrangement to qualify as an eligible leave of absence and not be regarded as a salary deferral arrangement it must provide that:

- (1) no more than 33 1/3 per cent of the employee's salary may be deferred;
- (2) the purpose of the deferral must be to allow the employee to fund a leave of absence of not less than 6 months commencing no later than 6 years after date of deferral;
- (3) throughout the period of leave the employee is not employed elsewhere; and
- (4) the employee must return after the period of leave to his employer.

- j) Stock Savings Plan (SSP) (Quebec residents only)

An individual residing in Quebec on the last day of the taxation year may deduct from his taxable income, for the purposes of Quebec tax only, the cost of eligible stocks purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks or 10% of his earned income. A particularly interesting feature is the permanent tax savings if the stocks are left at least two years in the Plan. Stocks will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates must be



sent directly to a broker and held by them for safe keeping. Finally, certain stocks are eligible for a deduction equal to 100% of their purchase price, certain others for a 75% deduction and still others (large corporations) for a 50% deduction.

#### Registered Retirement Pension Plan Contribution

k) This subject is referred to separately in the index because of the broadly based interest on the part of many. Allowable amounts are deductions from earned income. A teacher may choose to supplement his university pension by paying premiums into a registered retirement savings plan. Such premiums are deductible up to a limit of the lesser of 20% of earned income and \$3,500; minus the amount of registered pension fund contribution including both current and past service contributions. If paid within 60 days after December 31, the RRSP contribution may be treated as if it was paid in the prior year, in which case it will be measured against RPP contributions of that year for deductibility.

Should a teacher contribute at least \$3,500 to his RPP (either for current services, past services or both), he/she will not be entitled to any deduction for any amount contributed to an RRSP.

If you do contribute to an RRSP and you cannot deduct the contribution in that or the prior year, because for example you have contributed \$3,500 or more to an RPP, you may obtain a refund of the excess contribution from the issues of the plan. You should obtain form T3012 from your local District Office for this purpose. In the year you receive a refund of your excess contribution, the amount received must be included in your income and is subject to tax. However, the refund will create an equal and offsetting deduction provided the refund of the excess is received before the end of the year following that in which the Assessment Notice disallowing the deduction is received.

Where the contribution in a year in respect of an RRSP is in excess of \$5,500, the refund of the excess contribution will be fully taxable. Alternatively, if such an excess is left in the plan, there will be a penalty tax of 1% per month levied on the excess contributions until repaid.

As referred to in Item #6 of the Preface Notes, new rules have been proposed to contribution limits to the RRSP's for those who are not entitled to benefits under a registered pension plan. Then maximum contribution for 1987 and 1988 and 1989 is \$7,500 with the limitation that contributions cannot exceed 20% of earned income. For those entitled to such benefits, contributions are limited to \$3,500 less registered pension plan contributions.

After 1989 it is proposed that limits will increase subject to a maximum of 18% of earned income. These limits (which reach \$15,500 in 1995) will be reduced by a "Pension Adjustment" for those who are members of a registered pension plan. The adjustments will be based on the prior year. Employers will be required to report each individual's Pension Adjustment to Revenue Canada which will then be able to report the RRSP limit to the taxpayer.

Beginning in 1990 the unused portion of permitted amounts an individual could contribute to an RRSP may be carried forward for up to seven years. (Please refer to additional comments on pension reform following this section on RRSP's).

It is worth mentioning that as an alternative to contributing to your own RRSP you may contribute to a plan in the name of your spouse up to the same limits. This may be advantageous if your spouse is in a lower tax bracket when funds are withdrawn. It must be remembered that spousal plan contributions deductible in the current year and deducted in the previous two years must be included in the income of the contributor if withdrawn during the year. (Subsections 146 (8.3), (8.5), (8.6) and (8.7) 931.1, 931.3, 931.4, 931.5). The deductibility of interest on funds borrowed after March 30, 1983 to contribute to registered pension plans (RPPs) and registered retirement saving plans (RRSPs) is not permitted. Taxpayers who con-

tribute their own savings to these plans will be unaffected.

For the 1982 and subsequent taxation years, a taxpayer will be allowed to transfer funds on a tax-free basis from his/her registered retirement savings plan to a registered retirement savings plan for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage.

Until recently, a taxpayer nearing retirement was offered two choices for funds held in an RRSP: either convert the balance into a life annuity before his 71st birthday, or withdraw the funds before that time and pay tax on them immediately. These rules were amended in 1978 to offer at least two further alternatives.

Now, before the end of the year in which you reach age 71, you will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

- an annuity for life,
- an annuity for a fixed term to age 90, or
- a new plan, called a registered retirement income fund (RRIF), out of which payment will be made to you each year to age 90.

The term of years under either of the latter two alternatives may, if you choose, be based instead on the age of your spouse—so that payments out of the fixed term annuity of the RRIF can be spread over the period to the year in which the younger of you reaches age 90.

For 1986 and subsequent years, individuals are permitted to have more than one RRIF. In addition, it is now permissible to withdraw any amount above the minimum presently prescribed in a year from an RRIF. Payments from a RRIF may now start at any time after purchase rather than in the following calendar year as was the case previously.

An article entitled "Income Tax and Senior Citizen" has been published by CAUT and copies are available upon request from CAUT or OCUFA. The article deals with a number of income tax issues which are of particular interest to persons who are approaching, or who have reached retirement age.

#### Pension reform

On October 9, 1986 the Minister of Finance introduced the long-awaited reforms to the tax assistance for pensions. Given the complex nature of Canada's pension system, the proposed reforms were also rather complex. The major change was to increase the tax-assistance limits for all types of pension plans. Taxpayers would be able to make a higher contribution or have a higher contribution put into the plan by his/her employer with either the employee or the employer receiving the full tax deduction for these contributions.

These new limits will impact particularly on money purchase (or defined contribution pensions as they are sometimes called). For defined benefit pensions, any contributions required to fund the plan would be deductible.

The two other major changes in the pension area were to integrate more closely the pension benefits received under an employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation will be required. This pension adjustment will be based either on total contributions (both employer and employee) in the case of a money purchase pension or on the level of the benefit for a defined benefit pension. The actual calculation will be done by the federal government from information supplied by the employer. The taxpayer will receive a notice towards the end of the calendar year indicating the amount of RRSP room he or she has.

To ensure some equality, even individuals in a defined benefit pension which provides the maximum benefit will still have \$600 of RRSP room.

The other major change is that taxpayers will have up to seven years to use any available RRSP contribution room. This means that if an individual does not have the funds to place in an RRSP in a given year, he/she will not lose that tax-assistance as is the case under the current system.

In the original October 1986 proposal, all of these changes were to be phased in over the following 5 years. However, the White Paper on Tax Reform recommended that the process be phased in at a slower rate. As indicated in Part 6 of the "Preface Notes", on August 19, 1988 Finance Minister Michael Wilson

announced that a number of measures relating to retirement savings would again be postponed for one more year. While draft legislation was released on March 28, 1988, the Minister indicated that he wished to incorporate a number of useful suggestions emanating from consultations after that time into the final legislation. As this would take some time, the delay would mean that employers will not have enough time to complete the necessary changes to their payroll systems to prepare for the reporting of Pension Adjustments (PA's) for 1988. This, according to the Minister, "necessitates a delay in the introduction of the new RRSP limits."

While many of the changes are quite technical in nature, it is worth noting that the reporting by employers of PA's will be first required as part of the T-4 reporting process in February 1990, based on pension accruals for 1989. As for the maximum contribution limits, the new schedule is as follows:(a)

Year	Money Purchase Limit	RRSP Limit
1988	3,500	7,500
1989(a)	3,500(b)	7,500(c)
1990	11,500	10,500(d)
1991	12,500	11,500
1992	13,500	12,500
1993	14,500	13,500
1994	15,500	14,500
1995	15,500	15,500

The dollar limits for 1988 and 1989 are limited to 20% of earned income; thereafter the limit is 18% of earned income (excluding pension income).

(b) Current service Additional Voluntary Contributions will be permissible in 1989 up to the \$3,500 limit.

(c) This limit is reduced to \$3,500 minus employee pension contributions for those entitled to benefits under pension plans or DPSP's. The special provision for a transfer of up to \$6,000 of pension income to a spousal RRSP will continue for 1989 to 1994.

(d) The limit for 1990 and subsequent years is reduced by the amount of any PA for the preceding year. The carryforward of unused RRSP room to a subsequent year will first apply in 1990 rather than 1989.

#### SCHOLARSHIPS AND GRANTS

Scholarships, fellowships, bursaries, and prizes

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R2 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R2, paragraph 17).

Paragraph 56 (1) (a) 312g requires that the total of all amounts received during a year in respect of any or all of the above in excess of \$500 must be included in income. Where a grantee receives payments of \$500 or more in two successive calendar years, the \$500 deduction may be claimed in each year resulting in a total deduction of \$1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 347-356).

#### Research grants and expenses

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the \$500 deduction. (Paragraph 56 (1) (a) 312g.) (IT-75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to





contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses, (Paragraph 56 (1) (o) 312h) and the \$500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home.

Revenue Canada, Taxation has now expressed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purposes as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxation's policy will be to leave the determination of the primary purpose to the grantor - the university.

A researcher is entitled to claim his/her expenses of travelling (a) between his home and the place at which he temporarily resides while engaged in the research work; (b) from one temporary location to another; and (c) on field trips, connected with his work. (IT-75R2, paragraph 29). The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependents is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependents.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R2, paragraph 31).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of \$500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment of funds used to defray research expenses by applying to his university for a research grant in lieu of all or part of his salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See 'Sabbatical Leaves' below).

It may be noted that the recipient of both a fellowship and a research grant may deduct

\$500 (or \$1,000 if receipts span two calendar years), from his fellowship, as well as the total amount of his research expenses from his research grant.

#### SABBATICAL LEAVES

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

#### Residency

On February 25, 1983 Revenue Canada, Taxation issued IT-221R2 dealing with residency. The Bulletin is applicable to individuals leaving Canada after May 26, 1980. The effect of IT-221R2 on teachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties on leaving Canada, and if there is no evidence that return to Canada was foreseen at the time of departure (i.e., by way of employment contract). IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependents and personal property and social ties:

**Dwelling Place.** "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

**Spouse and Dependents.** "If a married individual leaves Canada, but his spouse or dependents remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

**Personal Property and Social Ties.** "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g., furniture, clothing, automobile, bank accounts, credit cards, etc.), or social ties (e.g., resident club memberships, etc.) within Canada after his departure."

Other Residential Ties. Other ties that may be relevant are the retention of:

- provincial hospitalization and medical insurance coverage;
- a seasonal residence in Canada;
- a professional or other memberships in Canada (on a resident basis); and
- family allowance payments.

#### Overseas employment exemption

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax. (Section 122.3). Since 1984, an employee may be granted an income-tax reduction equal to 80% of his overseas remuneration. This credit is based on maximum annual remuneration of \$80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

#### Research expenses during sabbatical

A university teacher who plans to carry

on research during sabbatical leave should arrange his affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the guidelines in IT-221R2 as discussed above.

**Sabbaticals - Residents of Canada -** If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his world income. If he is obliged to pay foreign income taxes on any part of his world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, he should make certain that he receives sufficient sabbatical income in the form of research grants to cover his research expenses.

**Sabbaticals - Non-residents of Canada -** Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are: (a) sabbatical salaries, business or professional income, research grants, fellowships, family allowances, etc., (b) investment income and (c) rental income. A taxpayer must file an individual income tax return in respect of the income included in class (a) above. (IT-75R2, paragraph 35) and until 1981 was allowed personal exemptions accorded to residents in the ratio of his Canadian income to his world income (IT-171, paragraph 4). However, for 1982 non-residents are allowed to claim such personal exemptions only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. For 1983 and subsequent years this limitation was broadened to allow exemptions, medical expenses and certain other deductions where there are certain additional types of income as specified in Section 115. After 1987, all personal exemptions and certain deductions were changed into tax credits. Subparagraph 115 (2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous year if:

- the work is performed outside Canada, and
- such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his employer. A discussion of the tax treatment of non-resident investment and rental income, (b) and (c) above, will follow. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

#### Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada for tax purposes he must declare and pay tax on his world income. If he establishes non-resident status he is then taxable in Canada only upon income from sources within Canada. He may, however, become taxable on part or all of his world income in his new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 1087-

1094. A taxpayer who plans to abandon temporarily his Canadian residency should consider his rights to claim a tax credit for Canadian income taxes under the tax laws of his new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channeled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

#### BUSINESS INCOME

Many teachers provide services as independent contractors for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income the teacher may deduct such expenses as are allowable from business or professional income.

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

#### Contract for services

However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

- A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he requires to attain the desired result. (From Interpretation Bulletin IT-312, paragraph 4).
- Under a contract for services the teacher's discretion and responsibility for expenses incurred by him in providing the services should be clearly defined in a formal contract or exchange of correspondence.
- The employment of the services of others by a teacher in carrying out his contractual obligation is evidence of a contract for services.
- A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests applied by the courts in some of the recent cases on the subject of self-employment. The four tests are: 1. the control test; 2. the integration test; 3. the economic reality test and 4. the specific result test. Details relating to these tests can be found in the Tax Column of the December, 1980 issue of the CAUT Bulletin. Copies of this information are available from CAUT on request.

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or





reports the income on the T4A TP4A form rather than on the T4 TP4, such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP, QPP or UIC on these payments. Administratively, this greatly strengthens the teacher's position when he reports the fees as business income on this tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channeled through university payroll and reported on the T4 TP4 form the recipient may experience some difficulty in persuading his District Taxation Office that it is business income. His/her prospect for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A TP4A. Many universities will honour such requests.

Clearly, it is to a teacher's advantage to have all of his business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in his home in order to earn business income, the expenses of the office are deductible from his business income. (See office expenses, below). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that he must make up for this deficiency when his annual income tax return is subsequently filed. Furthermore, unless tax is deducted at source from at least three-quarters of a taxpayer's "Net Income" for a taxation year, he is required to make quarterly installment payments, failing which interest will be charged on the deficiency. (See Individual Income Tax Return for calculation of "Net Income"). (Subsection 156 (1) 1026).

#### Fiscal year

If a taxpayer carries on a business he/she may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferral of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1988. The income for the twelve months ending January 31, 1988 will not be reported by the taxpayer until he/she files the 1988 income tax return, in spite of the fact that 11/12ths of the business income was earned in 1987. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248 (1) "Fiscal period").

It is worth remembering that each type

of business activity carried on may have a separate year end. If the type of business changes sufficiently, a new and presumably more advantageous year end may be selected.

#### Accounting for professional income

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented or if there were no delay in presenting it, whichever is earliest. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve against doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (l) (m) and (n) 140, 150, 152).

#### Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses of costs which were incurred by him in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. Less common may be expenses for promotion and entertainment. This type of outlay must not only be reasonable but now are generally restricted to 80% of actual cost. They must be prepared to document such expenses if requested to do so.

An individual in business may deduct salary paid to a spouse, providing the expense meets the normal tests.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

#### Home Office expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning

the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible. Tax reform dictates that for fiscal periods commencing after 1987, expenses for home offices will be allowable only to the extent of the taxpayer's net income for the period from the business and only where the office is the principal place of business or is used on a regular or continuous basis for meeting clients, customers, or patients.

If the taxpayer can meet these new criteria, the maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

- capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred. Under present inflationary conditions a decline in value is very unlikely to occur, which would nullify any advantage gained by claiming the allowances;
- a taxpayer who claims capital cost allowance renders himself liable to taxable capital gains upon the office portion of his home when he sells or converts to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-120R2, paragraphs 35, 36 and 37). Only one home per married couple is eligible for the principal residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax as a principal residence on any capital gain, whether or not capital cost allowance is claimed. (IT-120R2 paragraph 38). Please refer to the comments which follow under "Capital gains exemption".

Capital cost allowance on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rate under Class 8 is 20% and is applied to the fair market value at the time they were converted from personal to business use or to cost if acquired directly for business purposes. At the close of each year the capital cost allowance (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be 20% of the residual balance which is

described as the "undepreciated capital cost". (See example below). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

#### Automobile expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires some record of the total costs and of the portion reasonably allocable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed, one should be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in his house he may claim the costs of travelling between his office and the premises of his clients.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, car wash, license, finance costs and insurance. Interest on car purchase is limited to \$250 per month.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the asset, being the original cost less accumulated depreciation. Commencing in 1988, Revenue Canada has imposed a maximum value of \$20,000 including sales tax. Lease payments are restricted to the least of the payment, \$600 per month, and the portion of the actual payment that \$20,000 is to 85% of the list price including sales tax.

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business.

New sections 13(2) and 20(16.1) for 1988 require each auto purchased from a separate class for calculating C.C.A. unless the vehicle is used at least 90% for business. No terminal loss on disposal of the car is allowed.

An example may help to clarify these rules:

Car purchased in 1986 for	\$15,000
Capital cost allowance for 1986	
30% of \$15,000 X 1/2	<u>2,250</u>
Undepreciated capital cost	
December 31, 1986	12,750
Capital cost allowance for 1987	
30% of \$12,750	<u>3,825</u>
Undepreciated capital cost	
December 31, 1987	<u>8,925</u>

If we assume the vehicle was sold or traded in 1988 for \$6000 the loss of \$2925 is not deductible nor can it be added to the cost of a new vehicle. Again, assume that in 1988 the replacement vehicle cost \$25,000 including tax. The deduction for 1988 is 1/2 (half year rule for new assets) x 30% x \$20,000 or \$3,000.

His statement of automobile expenses for 1988 might comprise the following:

Operating expenses	
Gasoline	\$2,000
Car wash	200
Parking	360
Repairs	700
License	60
Insurance	400
Finance charges	1,560
	<u>\$5,280</u>
Capital cost allowance	<u>3,000</u>
Total	<u>8,280</u>

Kilometres travelled	
Old car - odometer reading when sold	64,000
- odometer reading January 1, 1988	53,000
Kilometres - old car	11,000
New car - odometer reading	
December 31, 1988	<u>9,700</u>



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Total kilometres — both cars	20,700
Cost per kilometre — 40 cents (8,280 + 20,700)	
Total business use of automobile for the year	3,000 km
Automobile expense claim 3,000 x 40	\$1,200

Before the tax reform, Quebec had its own rules for automobile expenses. In 1988, Quebec has decided to follow the tax reform on automobile expenses.

### Business or professional fee income

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year" below).

The following statement is a typical example:

#### Income Statement for the Year Ending December 31

Income — professional fees earned	\$14,000
Expenses	
Office (see statement re qualification)	1,435
Stationery and supplies	250
Books and periodicals	200
Professional society fees	460
Automobile (see above)	1,200
Capital cost allowance — furnishings	480
Total	\$4,025
Net professional income	\$9,975

#### Statement of office expenses

Realty taxes	\$2,000
Interest on mortgage	7,600
Insurance	200
Heat	800
Telephone	250
Water	175
Light	455
Total	\$11,480
One-eighth	1,435

(Assuming that the office occupies one room of average size in an eight-room house).

#### Statement of capital cost allowance — furnishings and equipment

Class 8 — 20%	
Undepreciated capital cost January 1, 1988	\$2,000
Purchase — electric typewriter	850
	2,850
Less proceeds of disposal of old typewriter December 31, 1988	50
Capital cost allowance for 1988	2,800
20% of 2,000	\$400
20% of (850 - 50)	80
2	\$480

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

### Taxation of artists, writers and musicians

Because of major problems relating to the reassessment of business losses for artists and writers, a special Sub-Committee of the House of Commons conducted a study and issued a report in June 1984.

On March 17, 1986 Revenue Canada issued Bulletin IT-504. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable expectation of profit describes the criteria used to determine whether or not a business is being carried on. This Bulletin will be of interest to all those whose creative efforts do not promise to result in large incomes.

Artists, writers and musicians should also refer to IT-311 which covers the allowable expenses of musicians and self-employed performers and IT-312 which contains guidelines on whether such individuals are employees or are self-employed. Musicians will want to refer to a new section, 8 (I)(p), which deals with deductions for the costs of musical instruments commencing in 1988. Maintenance, rental, insurance and capital cost allowances are now deductible to the extent that they do not exceed employment income from this source. CAUT would be happy to advise anyone requiring clarification of points in these areas.

### INCORPORATION

Significant tax advantages may be obtained by incorporating a business. The low tax rate allowed Canadian small businesses operating in particular provincial jurisdictions, combined with the dividend tax credit, may result in a lower aggregate tax burden than that applicable to an unincorporated business. For example, the corporate rate of tax may vary from 12% to 22% with effect from July 1, 1988, compared to personal tax rates ranging from 24% to 51%. While some additional tax may be exigible upon the withdrawal of such income, by way of a dividend, there may be ways of reducing or deferring such tax so that the overall burden is less.

Other advantages include the potential for tax deferral, the possibility of splitting income among family members, and the potential eligibility of the shares for the \$500,000 capital gains exemption that is available on the disposition of the shares of a small business corporation.

(See comments below on Capital Gains Exemption). The costs of incorporating would include initial costs and ongoing extra accounting and legal fees and annual filing fees to the jurisdiction in which the company is incorporated.

### Personal Service Corporations

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his/her family members.

To ensure that individuals who use such corporations do not retain any undue advantage through the corporation, the only deductions allowed to the corporations are the wages, salaries and other employment benefits paid to these incorporated individuals. Furthermore, such corporations now pay tax at the maximum corporate rate which is not significantly different from the highest personal rate. There is thus little, if any, advantage to such arrangements at the present time.

### MISCELLANEOUS

#### Capital gains exemption

A cumulative life time exemption is now available to offset capital gains. This exemption started at \$20,000 in 1985, increased to \$50,000 in 1986, and is \$100,000 for 1987 and subsequent years. Tax reform has capped the exemption, which was to have risen to \$500,000 by 1990, at this level. The exemption to this is the case of the family business or family farm where the \$500,000 exemption continues to be available. It should be noted that these figures offset gross capital gains and not the net amount after deducting the tax exempt portion. Tax reform has increased the amount of gross capital gains which must be added to income from the 1987 level of 50% to 66 2/3% for 1988 and 1989 and 75% then after. Taxpayers should consider whether property on which unrealized capital gains have accrued should be disposed of.

The capital gains exemption cannot be claimed after 1987 except to the extent that net capital gains (gross capital gains less capital

losses) exceed the taxpayer's cumulative net investment loss (CNIL). With effect from January 1, 1988, CNIL will reduce the capital gains exemption otherwise available. CNIL is defined as the taxpayer's excess of investment losses over investment income. This has the effect of denying the exemption until such time as the taxable capital gains exceed CNIL. Only one-half of such gains are included in taxable income.

### Alternative minimum tax

Alternative minimum tax measures were introduced effective in 1986. This measure represents an attempt to ensure that all taxpayers pay their fair share. Because of changes to the original proposals and a \$40,000 income exemption, this new tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferred to pension plans or RRSPs after 1985.

### Real estate

Tax reduction has sounded the death knell for MURBS. The capital cost allowance deduction on any certified MURB acquired after June 17, 1987 is subject to the ordinary rental loss restriction in that, in aggregate, a rental loss may not be created or increased by CCA. While the program had terminated at the end of 1981, some MURBS could be acquired from an earlier purchaser. Existing owners at June 17, 1987 may claim CCA to create or increase a rental loss which could be applied against income from other sources until 1993. New owners may not.

In addition, the current limitation whereby interest and property taxes on undeveloped land are generally not deductible is extended to developers. These new rules apply from 1988 on, but are phased in over five years so that for 1988 only 20% of such costs must be added to the cost of the vacant land.

### Farms

Farms, or farming operations, have been significant tax shelters for many years. Several changes to the treatment of farm income and losses were originally proposed under tax reform, mainly dealing with the deductibility of farm losses and the use of the "cash basis" for computing profits or losses.

The Government has, however, decided to consult further with farm groups before implementing changes. Nonetheless, for taxation years commencing after 1988, an inventory adjustment will be required to reduce cash basis losses created by an accumulation of inventory, subject to transitional relief for existing farm businesses.

There still remain considerable advantages from engaging in farming operations. Farm property may be transferred, within certain limits, to children of the taxpayer on a "rollover" basis, or, if sold, may permit the vendor to claim the \$500,000 capital gains exemption. Many other considerations are relevant and thus professional assistance should be sought before any farming operation is considered, particularly if it is expected to be a tax shelter.

### Works of Art

Works of art may often provide taxpayers with non-taxable enjoyment as well as a tax deduction. If donated to a recognized charitable institution, the full value at the time of the gift may be claimed as a charitable donation (without the 20% limit) and, in most cases, without having to pay capital gains taxes on the increase in value over the purchase price. Where the gift does not qualify for this treatment under the Cultural Property Export and Import Act, the taxpayer may nevertheless obtain some advantage by reason of the fact that he or she may elect a transfer price between cost and market value for gifts of capital property to a charitable organization.

### Interest Expense

One of the ways to improve personal cash flow is to eliminate debt on which interest is not tax deductible. Available cash should be used to repay funds borrowed for personal expenditures (such as a home mortgage or loans for personal assets) rather than to repay loans for investment or business purposes.

Interest on money borrowed to acquire commodities, such as gold, is not deductible if any gain or loss will be treated as a capital gain or loss. Similarly, it is possible that the tax authorities will seek to disallow interest on loans used for the purpose of acquiring assets whose major potential is capital appreciation subject to the capital gains exemption as opposed to any return in the form of taxable income.

If an individual owns investments or a business, it may be possible to convert non-deductible interest into deductible interest if care is exercised in restructuring the loans. In this regard, it is worth noting that interest on money borrowed to finance an investment or business may cease to be deductible when the property is disposed of and is not replaced by another property having a value at least equal to the amount of the loan. For example, interest on money borrowed to acquire a tax sheltered investment may cease to be deductible if the investment is sold. In such a case, it may be prudent to retain the investment until the loan can be repaid from available cash. Interest on loans for investment purposes is only deductible to the extent that it is actually paid in the year, unless the taxpayer computes his income on the accrual basis.

While the deduction of interest (and other carrying charges) in excess of investment income is not precluded, any cumulative net investment losses incurred in 1988 and subsequent years will affect the timing of the capital gains exemption claim. To the extent that this exemption has not been fully utilized, consideration should be given to deferring such expenses (interest is generally deductible when paid) until the year following the realization of an otherwise exempt capital gain. Shareholders of controlled companies might also consider receiving dividends to offset the investment losses if the net cost is less than the loss of the capital gains exemption.

Individuals who are partners in an unincorporated business (legal, medical, etc.) may consider using accelerated drawings to pay down personal debts in respect of which the interest expense is not deductible. The partners could then borrow new funds to inject capital into the business or the partnership could borrow to replace needed working capital. In either case, the interest on these new loans should be deductible. Furthermore, the interest on or losses as a result of these loans will not be included in the calculation of "cumulative net investment losses" where the individual is actively engaged in the business.

### CANADIAN INVESTMENT INCOME OF NON-RESIDENTS

With a few minor exceptions, dividends, interest, rents, royalties and other passive income interest, payable to non-residents from sources within Canada are subject to withholding tax. The rates range from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his non-residency to companies, banks, and other institutions that pay him such income and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures involved and will perform this service for their customers.

### Canadian departure tax

Persons giving up Canadian residency should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing



capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 48 (1) 242-247). Exemptions and elective provisions exist and should be investigated.

#### Canadian rental income

##### Non-residents

If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

(a) The taxpayer may arrange with an agent, or his tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of the liability for income taxes on rental income. (Paragraph 212 (1) (d)). (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

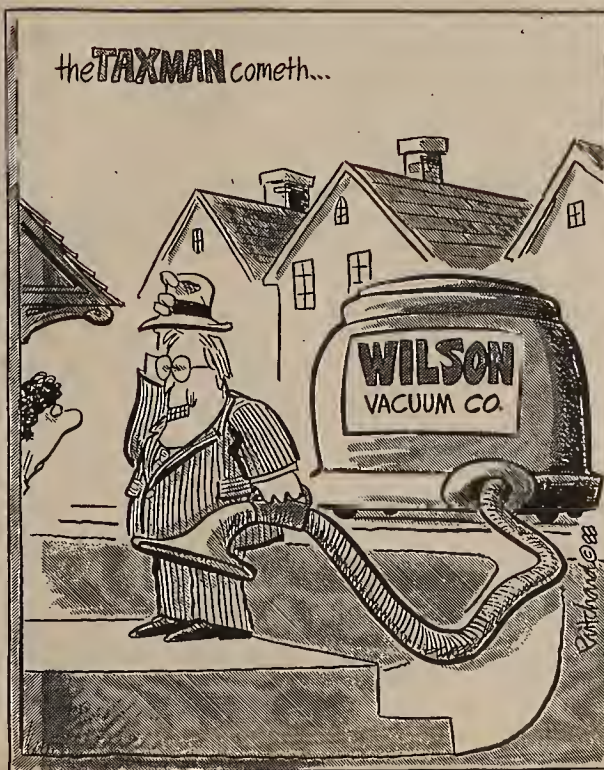
(b) The non-resident may elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents, but without personal tax credits for himself/herself or dependants. He/she may exercise this option at anytime within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agents' fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the 15% or 25% already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the residence since they will only be recaptured upon reoccupation and they will also render the property subject to capital gains tax. Capital cost allowances on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or professional fee income" above).

For example, suppose a teacher rented his residence containing furnishings valued at \$10,000 on September 1, 1987 under a lease running from September 1, 1987 to August 31, 1988. He would be entitled to claim capital allowance of \$1,000 (1/2 of 20% of \$10,000) from rental income received during the period of September 1, 1987 to December 31, 1987. The 1/2 rule applies because the furnishings were converted from personal use to rental property after November 12, 1981. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 31, 1988 turns out to be greater than \$9,000 (\$10,000 minus capital cost allowance of \$1,000), then any excess of capital value over \$9,000 will be recaptured in 1988. If the fair market value should exceed \$10,000 the excess is a capital gain, which was taxable at 2/3 of the ordinary tax rates in 1988. In 1990, the capital gain will be taxable at the rate of 3/4 of the ordinary tax rates. Capital gains may be free of tax up to \$100,000 for 1988. The teacher will be entitled to no capital cost allowance for 1988 in any event since property was not in use as a business asset on December 31, 1988.

The above example assumes that the teacher had a cash profit of at least \$1,000 during the period from September 1, 1987 to December 31, 1987. A loss cannot be created by claiming CCA on either furnishings or the building in most cases.

It is possible that there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "ter-



minal loss" will serve to reduce taxable income in the year from any source.

Also, subsection 45 (2) 284 allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be a personal use of property (see subsequent discussion on "Election under subsection 45 (2) 284" for further detail).

2. As an alternative to the procedure described above, the non-resident may elect to file Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15%) of the estimated net amounts of rental income before deducting capital cost allowance which became available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216 (4)).

##### Canadian rental income of residents

An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his world income including the net rental income of his home, if applicable. (See Schedule number 7 of the 1988 Individual Income Tax Return).

##### Election under subsection 45 (2) 284

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45 (1) 281 to have disposed of the

property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45 (1) 281 also deems the taxpayer to have reacquired the property - both land and building - at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45 (2) 284 to be deemed not to have commenced to use his property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition. Also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45 (2) 284 election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair values at the beginning and end of the rental period. The 45 (2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 286 applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250 (1) 8 during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) 284, all rent

income (net of applicable expense except capital cost allowance) is subject to tax.

Section 54.1 286 removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) 284 in certain instances where the employee has moved as a result of his employer wishing him to work at another location.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

##### Summary of advantages of non-resident status

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada. However, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R2:

- Income received by non-residents from sources outside Canada is not subject to Canadian income tax.
- Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.
- Net rental income will probably be taxed at lower rates to non-residents than to residents.
- Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate that that applied to residents.
- Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments, which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

##### INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION

In addition to the Canada-United Kingdom Income Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has signed tax conventions as of December 17, 1987.

Australia, Austria, Bangladesh, Barbados, Belgium, Brazil, Cameroon, Cyprus, Denmark, Dominican Republic, Egypt, Finland, France, Germany, Guyana, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kenya, Korea, Liberia,\* Malaysia, Malta, Morocco, Netherlands, New Zealand, Norway, Pakistan, Papua New Guinea,\* People's Republic of China, Philippines, Poland,\* Romania, Singapore, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Trinidad and Tobago, Tunisia, U.S.S.R. and Zambia.\*

The Agreements between Canada and the countries marked with an asterisk have not been ratified as of December 17, 1987.

The Agreement with South Africa was terminated September 23, 1985. The provisions of that Agreement cease to be effective in Canada for all taxation years ending in 1986 and subsequent years.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply.



International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by one country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provision will modify the local laws.

#### Canadian tax credit for foreign taxes

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

#### Canadian Taxation of Sabbatical Salary

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R2). Even if a teacher successfully establishes that he is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) 1093d). An exemption from Canadian tax in paragraph 115 (2) (e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

#### The O.E.C.D. Model Convention

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model.

The Model Convention contains the following articles which may be of interest to teachers and students.

**Article 4: Resident** — The laws of each Contracting State will determine the meaning to be attached to the term "resident" for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his resident status. These are: location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

**Article 14: Independent personal services** — Income derived by a resident of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he has a fixed base regularly available to him in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term "fixed base" is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base". "Professional services" include such activities as independent scientific, literary artistic, educational or teaching activities as well as the inde-

pendent activities of physicians and other "professionals".

**Article 15: Dependent personal service** — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

- a) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and
- b) the remuneration is paid by an employer who is not a resident of State 'B', and
- c) The remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

**Article 19: Government service** — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

**Article 20: Students** — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

#### General provisions

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country upon sabbatical salary or maintenance funds received from outside sources during his visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign country, although they will be taxed by Canada (because the taxpayer is still considered a resident in Canada or pursuant to paragraphs 115 (2) (b) and (b.1) 1093 (b) and (c)). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

#### Special exemption for teaching remuneration

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the foregoing countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. Because of the particular wording of the tax treaties involved, visitors from United States, Australia and Finland may remain beyond the two-year limit and still qualify for the exemption as long as they teach for no longer than two years. (IT-68R, paragraph 3). Tax cases heard

since IT-68R was issued in 1975 throw doubt on the statement that teaching cannot be carried on for longer than two years.

#### Residents of treaty countries teaching in Canada

A professor from a treaty country who is teaching in Canada should take note of his position with regard to income taxes in his homeland as well as his Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states, but may not absolve such individuals from liability for income taxes at home.

#### Canadian residents teaching in treaty countries

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions, where applicable.

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He/she should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

#### Foreign Taxation

##### 1. The United States

A new Canada-U.S. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities; on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former convention.

A Canadian professor or teacher who spends a period of up to two years teaching at an educational institution in U.S. will still be exempted from U.S. tax in 1985. For 1986, however, this two year exemption is deleted. Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant must be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds \$300

per month multiplied by the number of months for which the grant has been received during the year. The \$300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive. Thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

#### Overriding rules

The above rules contained in U.S. Legislation are subject to overriding rules in the 1984 Canadian-U.S. Tax Convention. Provisions in that Convention of interest to teachers are:

**Article IV: Residence** — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

**Article XIV: Independent Personal Services** — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

**Article XV: Dependent Personal Services** — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

- a) the remuneration is not more than \$10,000 (U.S.) or
- b) he/she is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employee resident in the U.S. or by a foreign employer's business in the U.S.

**Article XIX: Government Service** — a Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

**Article XX: Students** — see Article 20 of the OECD Model Convention.

**NOTE:** Various provisions of this treaty come into effect over time. You should check which provisions cover your situation.

##### 2. The United Kingdom

The new tax treaty between Canada and the United Kingdom entered into force on December 17, 1980. This new treaty substantially follows the OECD Model Convention. Some of the Articles have consequences retroactive to 1976, but this does not affect any of the Articles outlined below.

**Article XIV — Professional services:** (See Article 14 of the Model Convention above). Income earned in the U.K. by a resident of Canada under a non-employment type of contract shall be taxed in Canada unless the visitor has a fixed base in the U.K. If such incomes should be taxed by the U.K. the individual may then claim a foreign tax credit from this Canadian tax. If the U.K. rate of tax is higher than the corresponding Canadian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a non-resident of Canada he shall not be taxed on his U.K. source income by Canada, but will possibly be taxed thereon by the U.K.

**Article XV — Dependent personal services:** (See Article 15 of the Model Convention above). If the employment is exercised in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions prevail:

- a) the recipient is present in the U.K. for not more than 183 days during the calendar year, and
- b) the remuneration is paid by or on behalf of an employer who is not a resident of the U.K., and
- c) the remuneration is not deducted from the





profits of a permanent establishment or fixed base which the employer has in the U.K.

**Article XVIII – Government service:** (See Article 19 of the Model Convention above). Salary paid by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be taxable only in Canada.

**Article XIX – Students:** The provisions of Article 20 of the Model Convention apply (see above).

### 3. France

France levies an income tax on the world income of individuals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes if he has his home or principal place of abode in France. The "home" will be where his family normally lives and his principal place of abode will probably be in France if he is there for more than 183 days in a tax year. Thus sabbaticants in France for a year may be liable for French income tax on world income, subject to terms of the Canada-France Tax Convention.

The Canada-France Tax Convention (1975) substantially follows the O.E.C.D. Model Convention.

**Article IV – Fiscal domicile:** see Article 4 of the Model Convention above.

**Article XIV – Professional services:** is almost identical to Article 14 of the Model Convention. Income derived by a resident of Canada from independent professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly available to him.

**Article XV – Dependent personal services:** provides that salary or wages earned in France by a resident of Canada may be taxed by France unless the recipient is present in France for not more than 183 days in the calendar year and either (a) the remuneration does not exceed the greater of 2,500 Canadian dollars and 10,000 French francs or (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of France, and such remuneration is not borne by a permanent establishment of a fixed base which the employer has in France.

**Article XIX – Government services:** follows closely the Model Convention. In general, residents of Canada performing government services in France for Canada will be taxed only by Canada.

**Article XX – Students:** Canadians visiting France solely for study or training will not be taxed by France on maintenance or educational funds received from outside France regardless of whether they remain resident of Canada or become non-residents.

**Article XXIII – Elimination of double taxation:** recognizes that a Canadian visitor to France may be subject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian tax payable in respect of the related income, subject to normal Canadian rules

which limit the deduction to the Canadian tax on the income.

France generally exempts from French tax income which, because of the treaty is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate which would apply if all income was taxed.

Thus, Canadian source sabbatical salary, research grants, scholarships and fellowships may be expected to be exempted in France because they are taxed in Canada. Sabbaticants returning from France indicate that only if they have had income from sources in France has any French tax been levied. It appears that France might tax Canadian source income such as dividends and interest if the sabbaticant had a home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Article IV of the Convention will have to be used to determine in which country the person shall be considered resident.

### 4. West Germany

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on his world income, subject to the provision of the tax treaty between Canada and Germany.

A revised treaty was signed July 17,

1981. It was ratified on September 23, 1983. The following provisions will affect taxation of teachers visiting between Canada and Germany.

**Article 14 – Professors and teachers:** Income from professional services which includes independent scientific, literary, artistic, educational or teaching activities will only be taxed in Germany if the individual has a fixed base (e.g., office) regularly available to him in Germany for the performance of his duties.

**Article 15 – Remuneration for dependent personal services:** employment income earned by a Canadian may be taxed in Germany if the activities are performed in Germany. It will not be taxed in Germany, however, if the Canadian resident is not in Germany for more than 183 days in the fiscal year and he is paid by a Canadian resident who bears the cost.

**Article 19 – Government service:** citizens of Canada will be exempt from German tax on salary for service to Canada or one of the provinces.

**Article 20 – Students:** a full time student in Germany from Canada is exempt from German tax on payments to him from persons in Canada for his maintenance or education.

**Article 23 – Relief from double taxation:** Canada will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is to all income. Germany will not tax most Canadian source income that is taxed in Canada. Thus, Canadian source sabbatical salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other Canadian source income may be taxed by Germany, with a credit against German tax for Canadian taxes paid.

The new treaty follows the OECD Model almost word for word in the areas affecting teachers. (See earlier discussion).

### 5. India

During 1986, the tax agreement with India was ratified. This treaty takes a similar form to Canada's other agreements which follow the OECD model. It is intended to supercede the tax laws of individual countries and eliminate double taxation. Income tax is levied in India on the basis of residency in India. Also, tax is assessed on a taxation year from April 1 to March 31. The tax assessed in one year is based on residency tests and income arising in the prior year.

The current rules in India classify individuals broadly into three categories: resident; resident but not ordinarily resident; and non-resident.

Residence is determined on the basis of

a person's physical residence in the year preceding the year of assessment. An individual is a resident in the previous year if he: (a) is in India for an aggregate period of 182 days or more during the previous year; or (b) satisfies the following two conditions: (i) maintains or causes to be maintained for him a dwelling place in India for an aggregated period of 182 days or more in the previous year; and (ii) is in India for 30 days or more in that year; or (c) during the four years preceding the previous year remained in India for an aggregate period of 365 days or more and is in India in the previous year for 60 days or more.

If the individual is a resident based on the above criteria but has not: (a) been resident in India in nine out of ten years preceding the accounting year; and (b) during the seven years preceding the accounting year been in India for a total period of 730 days or more; then, he/she is considered resident but not ordinarily resident.

While a resident (i.e., one who is also ordinarily resident) is taxable on all income of the previous year from whatever source both inside and outside of India, the taxable income of a 'resident and not ordinarily resident' for the previous year includes: (a) all income (other than agricultural income arising in India) which is received or deemed to be received in India during the accounting year. It therefore appears that foreign source income not remitted to India is not taxable in India; (b) income which, during the accounting year, accrued or arose outside India from a business controlled in India or which was brought into India or received by the taxpayer during the accounting year. This means that foreign income accruing or arising outside India shall not be taxable in this case unless it is derived from a business controlled in or a profession set up in India.

A non-resident's taxable income of a previous year includes only income from whatever source in India received or deemed to be received in that year by or on behalf of him or accruing or arising or is deemed to accrue or arise to him during the year.

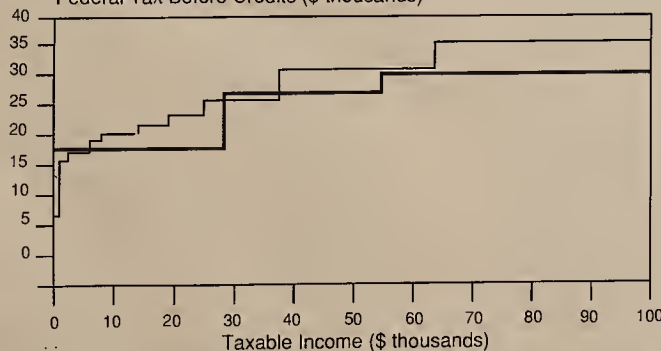
The Income Tax Act in India has specific definitions for deemed income, salaries, benefits, and it also contains provisions for standard deductions for salaries, other specific exclusions, allowances and exemptions, as well as guidelines for determining chargeable income. Of specific interest to teachers abroad will be the following:

**Salary –** Salary income is taxable when paid or due, whichever may be earlier; i.e. all salary advances as well as salary in arrears and salary in which there is a vested interest even if not paid will be taxable.

**Employment Benefits –** Taxable benefits include rent-free accommodations, use of a car,

## Pre and Post Reform Marginal Federal Tax Rates

Federal Tax Before Credits (\$ thousands)



— Pre-Reform 1987

— Post-Reform 1988

CCH, Canadian Master  
Tax Guide, 1988, p. 427



## 10 INCOME TAX GUIDE 1988

and various other perquisites.

**Exemptions** - Certain income is exempt from taxation in India. This includes income of officials of foreign governments and embassies, foreign employees of a foreign philanthropic institution, certain non-resident and non-citizen technicians. Also exempt is:

(a) income for foreign employees serving a foreign enterprise temporarily in India. Remuneration received by a non-citizen as an employee of a foreign enterprise for services rendered by him/her during his/her stay in India is exempt if the following conditions are satisfied:

(i) the foreign enterprise is not engaged in any trade or business in India;

(ii) his stay in India does not exceed in the aggregate a period of 90 days in the previous year; and

(iii) such remuneration is not deducted from the income of the employer for Indian tax purposes.

(b) Leave travel concessions to citizens and passage money to non-citizens;

Passage money or free passage to an employee for self, his/her spouse and children for travel to a home country on leave or on termination of service is not taxable.

Also, passage for children of non-citizens returning to India on vacation from a foreign school is not taxable if paid as an employment benefit.

### OBJECTIONS/PENALTIES

#### Notices of Objection and Appeals

When a taxpayer receives an income tax assessment with which he/she disagrees, he/she may serve a notice of objection **within 90 days** from the mailing date of the assessment. The notice should be made in duplicate on a prescribed form, which is obtainable from any district taxation office by a telephone request. The notice of objection should include a statement of the relevant facts and the reasons for objection and should be signed by the taxpayer.

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the appeal or allow it and vary or vacate the assessment. The taxpayer may be represented by him/herself or by a representative at either court, but at the Federal Court any representative other than the taxpayer must be a lawyer.

It should be noted that amendments to taxpayers' returns are now statute barred after three years have elapsed since Revenue Canada has originally assessed a particular year. This is a decrease of one year. This limit does not, of course, apply to returns which are fraudulent.

#### Penalties

Penalties imposed for late filing, tax evasion and similar offenses are now greater under new rules imposed by tax reform.

The fuller penalties are generally not imposed for initial offenses but will apply, in full, to second offenses. As an example, failure to file a return for the second time in a three year period will result in a doubling of the penalty to 10% (instead of 5% the first time) of unpaid tax plus 2 percent (instead of 1% the first time) per month. The maximum penalty increases from 17% to 40%.

#### General Anti-Avoidance Rules

Tax reform has provided rules intended to restrict abusive avoidance transactions but are not intended to affect "legitimate commercial

and family transactions". Most taxpayers will not be affected unless they engage in sophisticated tax planning.

#### Declaration of taxpayer rights

Revenue Canada Taxation has published a Declaration of Taxpayer Rights. This declaration can be summarized as follows:

-Fair treatment in all dealings with National Revenue Taxation means important rights to:

- information
- impartiality
- courtesy and consideration
- presumption of honesty

-Fair treatment under the constitution and laws of Canada includes important rights to:

- privacy and confidentiality
- independent review
- an impartial hearing before payment

-You are entitled to every benefit allowed by the law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law.

You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share.

#### FINAL NOTE

CAUT will entertain requests from local and provincial associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting.

An outline of any such problems and questions should be sent to: Robertson & Hill, 328 Frank Street, Ottawa, Ontario, K2P 0X8 or 1525 Lepine, St. Laurent, Quebec, H4L 4N9 with a copy to Robert Moore in the CAUT office.

Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the comments and

the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax inquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to the Robertson & Hill office. Individuals should identify themselves at Robertson & Hill as members of CAUT. Rates that CAUT has obtained for members are as follows:

Partners - \$125 per hour  
Managers - \$60 per hour

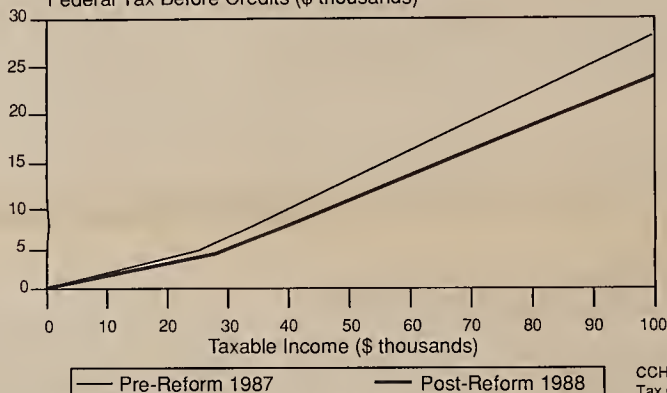
The first issue of this guide was a revision of the CAUT Guide prepared in the past by Charles Hebdon. Subsequent revisions were done by Robertson & Hill.

Reference to the Quebec Income Tax Act were added or amended by Professor James Drew of the Ecole des Hautes Etudes Commerciales (Montreal).

The revision of the French version was done by Professor Drew.

## Federal Tax Before Credits

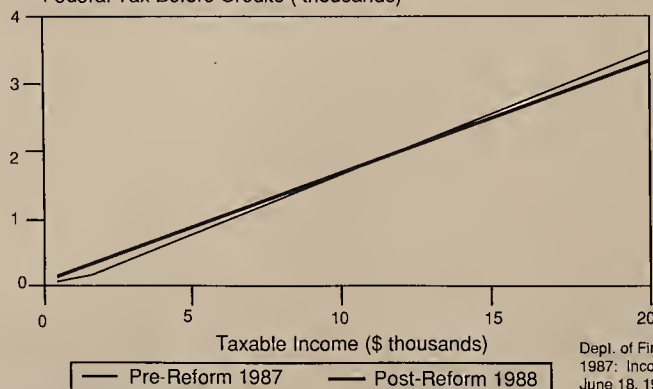
Federal Tax Before Credits (\$ thousands)



CCH, Canadian Master Tax Guide, 1988, p. 427.

## Federal Tax Before Credits

Federal Tax Before Credits ( thousands)



Dept. of Finance, Tax Reform 1987: Income Tax Reform, June 18, 1987, p. 18



10 GUIDE DE L'IMPOT SUR LE



CCH Canadian Master  
Tax Guide, 1988, p. 427.

Déclaration des droits du contribuable  
 Revenu Canada a publié une Déclaration  
 des droits du contribuable qui se ressume ainsi:  
 Un traitement juste dans tous vos  
 rapports avec le Revenu national, Impôt,  
 comporte des droits importants.  
 Information  
 Impartiale  
 Connaissance et prévention  
 Un traitement juste en vertu de la  
 Prescription d'information  
 Constitution et des lois du Canada  
 comporte des droits importants:  
 Protection et confidentialité  
 des renseignements  
 Examen indépendant  
 Audience impartiale avant de  
 payer  
 Vous avez droit à tous les avantages que  
 vous accorde la loi, c'est-à-dire que vous  
 avez le droit d'organiser vos affaires de  
 façon à payer le minimum d'impôt requis  
 selon la loi. Vous êtes également en droit  
 de vous attendre à ce que vous



















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## ACPU GUIDE DE L'IMPÔT SUR LE REVENU 1988

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## EFFECTS DE LA RÉFORME FISCALE

## NOTES PRELIMINAIRES

- La loi mettant en oeuvre la réforme fiscale a reçu la sanction royale le 13 septembre 1900.

- [illegible]

- [illegible]